

Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014
laying down implementing technical standards with regard to supervisory
reporting of institutions according to Regulation (EU) No 575/2013 of
the European Parliament and of the Council (Text with EEA relevance)

ANNEX III

REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

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	Carrying amount
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		<i>References</i>	Designated at fair value through profit or loss	At amortized cost
			<i>IFRS 7.8(e)(i); IAS 39.9</i>	<i>IFRS 7.8(f); IAS 39.47</i>
			010	020
010	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i>		
020	Debt securities issued	<i>Annex V.Part 1.31</i>		
030	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V.Part 2.53-54</i>		

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		<i>References</i>	Carrying amount
			010
010	Non-current assets held-for-sale	<i>IFRS 7.38(a)</i>	
020	Property, plant and equipment	<i>IFRS 7.38(a)</i>	
030	Investment property	<i>IFRS 7.38(a)</i>	
040	Equity and debt instruments	<i>IFRS 7.38(a)</i>	
050	Other	<i>IFRS 7.38(a)</i>	
060	Total		

13.3 Collateral obtained by taking possession [tangible assets] accumulated

		<i>References</i>	Carrying amount
			010
010	Foreclosure [tangible assets]	<i>IFRS 7.38(a); Annex V.Part 2.84</i>	

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		<i>References</i>	Current period
			010
010	Equity instruments	<i>IAS 32.11</i>	
020	Debt securities	<i>Annex V.Part 1.26</i>	
030	Loans and advances	<i>Annex V.Part 1.27</i>	
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>	
050	Debt securities issued	<i>Annex V.Part 1.31</i>	
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(v-vii); IAS 39.55(a)</i>	

16.3 Gains or losses on financial assets and liabilities held for trading by instrument

		<i>References</i>	Current period
			010
010	Derivatives	<i>IAS 39.9</i>	
020	Equity instruments	<i>IAS 32.11</i>	
030	Debt securities	<i>Annex V.Part 1.26</i>	
040	Loans and advances	<i>Annex V.Part 1.27</i>	
050	Short positions	<i>IAS 39 AG 15(b)</i>	
060	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>	
070	Debt securities issued	<i>Annex V.Part 1.31</i>	
080	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	

090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	<i>IFRS 7.20(a)(i)</i>	
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16.4. Gains or losses on financial assets and liabilities held for trading by risk

		<i>References</i>	Current period
			010
010	Interest rate instruments and related derivatives	<i>Annex V.Part 2.99(a)</i>	
020	Equity instruments and related derivatives	<i>Annex V.Part 2.99(b)</i>	
030	Foreign exchange trading and derivatives related with foreign exchange and gold	<i>Annex V.Part 2.99(c)</i>	
040	Credit risk instruments and related derivatives	<i>Annex V.Part 2.99(d)</i>	
050	Derivatives related with commodities	<i>Annex V.Part 2.99(e)</i>	
060	Other	<i>Annex V.Part 2.99(f)</i>	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	<i>IFRS 7.20(a)(i)</i>	

16.5 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

		<i>References</i>	Current period	Accumulated changes in fair value due to credit risk
				Annex V.Part 2.100

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			010	020
010	Equity instruments	<i>IAS 32.11</i>		
020	Debt securities	<i>Annex V.Part 1.26</i>		
030	Loans and advances	<i>Annex V.Part 1.27</i>		
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>		
050	Debt securities issued	<i>Annex V.Part 1.31</i>		
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>		
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(i)</i>		

16.6 Gains or losses from hedge accounting

		<i>References</i>	Current period 010
010	Fair value changes of the hedging instrument [including discontinuation]	<i>IFRS 7.24(a)(i)</i>	
020	Fair value changes of the hedged item attributable to the hedged risk	<i>IFRS 7.24(a)(ii)</i>	
030	Ineffectiveness in profit or loss from cash flow hedges	<i>IFRS 7.24(b)</i>	
040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	<i>IFRS 7.24(c)</i>	

050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET	<i>IFRS 7.24</i>	
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17. Reconciliation between Accounting and CRR scope of consolidation: Balance Sheet

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17.2 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given

		<i>References</i>	Accounting scope of consolidation [Nominal amount]
			010
010	Loan commitments given	<i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i>	
020	Financial guarantees given	<i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i>	
030	Other Commitments given	<i>CRR Annex I; Annex V.Part 2.56, 59</i>	
040	OFF-BALANCE SHEET EXPOSURES		

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20.5 Geographical breakdown of off-balance sheet exposures by residence of the counterparty

z-axis		Country of residence of the counterparty			
			Nominal amount	of which: defaulted	Provisions for commitments and guarantees given
		<i>References</i>	<i>Annex V.Part 2.62</i>	<i>Annex V.Part 2.61</i>	
			010	020	030
010	Loan commitments given	<i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i>			
020	Financial guarantees given	<i>IAS 39.9 AG 4, BC 21; IFRS 4 A;</i>			

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		<i>CRR Annex I; Annex V.Part 2.56, 58</i>			
030	Other Commitments given	<i>CRR Annex I; Annex V.Part 2.56, 59</i>			

20.6 Geographical breakdown of liabilities by residence of the counterparty

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20.7 Breakdown of loans and advances to non-financial corporations by NACE codes and by residence of the counterparty

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21. Tangible and intangible assets: assets subject to operating lease

		<i>References</i>	Carrying amount <i>Annex V.Part 2.110-111</i> 010
010	Property plant and equipment	<i>IAS 16.6; IAS 1.54(a)</i>	
020	Revaluation model	<i>IAS 17.49; IAS 16.31, 73(a)(d)</i>	
030	Cost model	<i>IAS 17.49; IAS 16.30, 73(a)(d)</i>	
040	Investment property	<i>IAS 40.IN5; IAS 1.54(b)</i>	
050	Fair value model	<i>IAS 17.49; IAS 40.33-55, 76</i>	
060	Cost model	<i>IAS 17.49; IAS 40.56, 79(c)</i>	
070	Other intangible assets	<i>IAS 38.8, 118</i>	
080	Revaluation model	<i>IAS 17.49; IAS 38.75-87, 124(a)(ii)</i>	
090	Cost model	<i>IAS 17.49; IAS 38.74</i>	

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30.1 Interests in unconsolidated structured entities

	Reference	Carrying amount of financial assets recognised in the balance sheet	Of which: liquidity support drawn	Fair value of liquidity support drawn	Carrying amount of financial liabilities recognised in the balance sheet	Nominal amount of off-balance sheet items given by the reporting institution	Of which: Nominal amount of loan commitments given	Losses incurred by the reporting institution in the reporting period
		<i>IFRS 12.29(a)</i>	<i>IFRS 12.29(a); Annex V.Part 2.118</i>		<i>IFRS 12.29(a)</i>	<i>IFRS 12.B26(e)</i>		<i>IFRS 12 B26(b)</i>
		010	020	030	040	050	060	070
010	Total							

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40. Group structure

40.1 Group structure: "entity-by-entity"

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40.2 Group structure: "instrument-by-instrument"

Security code	Entity code	Holding company LEI code	Holding company code	Holding company name	Accumulated equity interest (%)	Carrying amount	Acquisition cost
<i>Annex V.Part 2.125(a)</i>	<i>Annex V.Part 2.124(b), 125(c)</i>		<i>Annex V.Part 2.125(b)</i>		<i>Annex V.Part 2.124(j), 125(c)</i>	<i>Annex V.Part 2.124(o), 125(c)</i>	<i>Annex V.Part 2.124(p), 125(c)</i>
010	020	030	040	050	060	070	080

41. Fair value

41.1 Fair value hierarchy: financial instruments at amortised cost

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41.2 Use of the Fair Value Option

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41.3 Hybrid financial instruments not designated at fair value through profit or loss

	Rest of separable hybrid contracts [not designated at fair value through profit or loss]	References	Carrying amount
	FINANCIAL ASSETS		010
010	Financial assets held for trading	<i>IAS 39.9; Annex V.Part 2.129</i>	
020	Available-for-sale [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	

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030	Loans and receivables [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	
040	Held-to-maturity investments [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	
FINANCIAL LIABILITES			
050	Financial liabilities held for trading	<i>IAS 39.9; Annex V.Part 2.129</i>	
060	Financial liabilities measured at amortized cost [Host contracts]	<i>IAS 39.11; Annex V.Part 2.130</i>	

42. **Tangible and intangible assets: carrying amount by measurement method**

		<i>References</i>	Carrying amount
			010
010	Property plant and equipment	<i>IAS 16.6; IAS 16.29; IAS 1.54(a)</i>	
020	Revaluation model	<i>IAS 16.31, 73(a),(d)</i>	
030	Cost model	<i>IAS 16.30, 73(a),(d)</i>	
040	Investment property	<i>IAS 40.5, 30; IAS 1.54(b)</i>	
050	Fair value model	<i>IAS 40.33-55, 76</i>	
060	Cost model	<i>IAS 40.56, 79(c)</i>	
070	Other intangible assets	<i>IAS 38.8, 118, 122 ; Annex V.Part 2.132</i>	
080	Revaluation model	<i>IAS 38.75-87, 124(a) (ii)</i>	
090	Cost model	<i>IAS 38.74</i>	

43. **Provisions**

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44. **Defined benefit plans and employee benefits**

44.1 **Components of net defined benefit plan assets and liabilities**

		<i>References</i>	Amount
			010

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010	Fair value of defined benefit plan assets	<i>IAS 19.140(a)(i), 142</i>	
020	Of which: Financial instruments issued by the institution	<i>IAS 19.143</i>	
030	Equity instruments	<i>IAS 19.142(b)</i>	
040	Debt instruments	<i>IAS 19.142(c)</i>	
050	Real estate	<i>IAS 19.142(d)</i>	
060	Other defined benefit plan assets		
070	Present value of defined benefit obligations	<i>IAS 19.140(a)(ii)</i>	
080	Effect of the asset ceiling	<i>IAS 19.140(a)(iii)</i>	
090	Net defined benefit assets [Carrying amount]	<i>IAS 19.63; Annex V.Part 2.136</i>	
100	Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]	<i>IAS 19.63, IAS 1.78(d); Annex V.Part 2.7</i>	
110	Memo item: Fair value of any right to reimbursement recognised as an asset	<i>IAS 19.140(b)</i>	

44.2 Movements in defined benefit obligations

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44.3 Memo items [related to staff expenses]

		<i>References</i>	Current period 010
010	Pension and similar expenses	<i>Annex V.Part 2.139(a)</i>	
020	Share based payments	<i>IFRS 2.44; Annex V.Part 2.139(b)</i>	

45. Breakdown of selected items of statement of profit or loss

45.1 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio

		References	Current period	Changes in fair value due to credit risk
			010	020
010	Financial assets designated at fair value through profit or loss	<i>IFRS 7.20(a)(i); IAS 39.55(a)</i>		
020	Financial liabilities designated at fair value through profit or loss	<i>IFRS 7.20(a)(i); IAS 39.55(a)</i>		
030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>IFRS 7.20(a)(i)</i>		

45.2 Gains or losses on derecognition of non-financial assets other than held for sale

		References	Current period
			010
020	Investment property	<i>IAS 40.69; IAS 1.34(a), 98(d)</i>	
030	Intangible assets	<i>IAS 38.113-115A; IAS 1.34(a)</i>	
040	Other assets	<i>IAS 1.34 (a)</i>	
050	GAINS OR (-) LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS	<i>IAS 1.34</i>	

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45.3 Other operating income and expenses

		<i>References</i>	Income	Expenses
			010	020
010	Changes in fair value in tangible assets measured using the fair value model	<i>IAS 40.76(d); Annex V.Part 2.141</i>		
020	Investment property	<i>IAS 40.75(f); Annex V.Part 2.141</i>		
030	Operating leases other than investment property	<i>IAS 17.50, 51, 56(b); Annex V.Part 2.142</i>		
040	Other	<i>Annex V.Part 2.143</i>		
050	OTHER OPERATING INCOME OR EXPENSES	<i>Annex V.Part 2.141-142</i>		

46. Statement of changes in equity

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