

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 30, is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their websites. (See ANNEX III Document for details) View outstanding changes

## REPLACES ANNEX III – REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

### Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2020/429 of 14 February 2020 amending Implementing Regulation (EU) No 680/2014 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).

### 30. Off-balance sheet activities: Interests in unconsolidated structured entities

#### 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 exposures 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 2.286</i>		<i>IFRS 12.29(a)</i>	<i>IFRS 12.B26(e)</i>		<i>IFRS 12 B26(b); Annex V.Part 2.287</i>
		<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>080</b>
<b>010</b>	Total							

#### 30.2 Breakdown of interests in unconsolidated structured entities by nature of the activities

ANNEX III Table 71: rows 1 - 18

By nature of the activities	References	Carrying amount		
		Securitisation Special Purpose Entities	Asset management	Other activities
		<i>CRR art 4(1)(66)</i>	<i>Annex V.Part 2.285(a)</i>	
	<i>IFRS 12.24, B6.(a)</i>	<b>010</b>	<b>020</b>	<b>030</b>

<p><b>Changes to legislation:</b> Commission Implementing Regulation (EU) No 680/2014, Division 30. is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on the FRS website/s. (See end of Document for details) View outstanding changes</p>					
<b>010</b>	Selected financial assets recognised in the reporting institution's balance sheet	<b>IFRS 12.29(a),(b)</b>			
<b>021</b>	of which: non-performing	<b>Annex V.Part 2.213-239</b>			
<b>030</b>	Derivatives	<b>IFRS 9 Appendix A; Annex V.Part 2.272</b>			
<b>040</b>	Equity instruments	<b>IAS 32.11</b>			
<b>050</b>	Debt securities	<b>Annex V.Part 1.31</b>			
<b>060</b>	Loans and advances	<b>Annex V.Part 1.32</b>			
<b>070</b>	Selected equity and financial liabilities recognised in the reporting institution's balance sheet	<b>IFRS 12.29(a),(b)</b>			
<b>080</b>	Equity instruments issued	<b>IAS 32.11</b>			
<b>090</b>	Derivatives	<b>IFRS 9 Appendix A; Annex V.Part 2.272</b>			
<b>100</b>	Deposits	<b>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</b>			
<b>110</b>	Debt securities issued	<b>Annex V.Part 1.37</b>			
<b>Nominal amount</b>					
<b>120</b>	Off-balance sheet	<b>IFRS 12.B26.(e); CRR Annex</b>			

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 30. is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on [legislation.gov.uk](#). (See end of Document for details) View outstanding changes

	given by the reporting institution	<b>V.Part 2.102-105, 113-115, 118</b>			
<b>131</b>	<b>of which: non-performing</b>	<b>Annex V.Part 2.117</b>			<b>]</b>

**Changes to legislation:**

Commission Implementing Regulation (EU) No 680/2014, Division 30. is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the [Prudential Regulation Authority](#) and the [Financial Conduct Authority](#) under powers set out in [The Financial Regulators' Powers \(Technical Standards etc.\) \(Amendment etc.\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1115\)](#), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on [legislation.gov.uk](#). Details of relevant amending instruments can be found on their website/s.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by [S.I. 2021/1078](#), reg. 13(2)(aa) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument (Technical Standards (Capital Requirements) (EU Exit) (No.3) Instrument 2019) and is not present in the text of the retained EU legislation. Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled 'The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018')

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))