

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

4. **Breakdown of financial assets by instrument and by counterparty sector**4.1 **Financial assets held for trading**

ANNEX III Table 7: rows 1 - 21

4.2 **Financial assets designated at fair value through profit or loss**

ANNEX III Table 8: rows 1 - 22

4.3 **Available-for-sale financial assets**

ANNEX III Table 9: rows 1 - 22

4.4 **Loans and receivables and held-to-maturity investments**

ANNEX III Table 10: rows 1 - 31

4.5 **Subordinated financial assets**

		<i>References</i>	Carrying amount
			<b>010</b>
010	<b>Loans and advances</b>	<i>Annex V.Part 1.24, 27</i>	
020	<b>Debt securities</b>	<i>Annex V.Part 1.24, 26</i>	
030	<b>SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS</b>	<i>Annex V.Part 2.40, 54</i>	