

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

- 9. **Loan commitments, financial guarantees and other commitments**
- 9.1 **Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given**

ANNEX III Table 17: rows 1 - 27

- 9.2 **Loan commitments, financial guarantees and other commitments received**

ANNEX III Table 18: rows 1 - 24