

Status: Point in time view as at 16/04/2014.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, ANNEX III Table 38: rows 1 - 26 is up to date with all changes known to be in force on or before 18 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 instruments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details)

REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

20. Geographical breakdown

20.2 Geographical breakdown of liabilities by location of the activities

ANNEX III Table 38: rows 1 - 26

		References	Carrying amount	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.107	Annex V.Part 2.107
			010	020
010	Financial liabilities held for trading	<i>IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15</i>		
020	Derivatives	<i>IAS 39.9, AG 15(a)</i>		
030	Short positions	<i>IAS 39.AG 15(b)</i>		
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9, Annex V.Part 1.30</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	Financial liabilities designated at fair value through profit or loss	<i>IFRS 7.8 (e)(i); IAS 39.9</i>		
080	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i>		
090	Debt securities issued	<i>Annex V.Part 1.31</i>		
100	Other financial liabilities	<i>Annex V.Part 1.32-34</i>		
110	Financial liabilities measured at amortised cost	<i>IFRS 7.8(f); IAS 39.47</i>		

Status: Point in time view as at 16/04/2014.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, ANNEX III Table 38: rows 1 - 26 is up to date with all changes known to be in force on or before 18 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

120	Deposits	2018 (S.I. 2018/111), 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. (See end of Document for details)	Annex 2. Part 2.9; Annex V. Part 1.30		
130	Debt securities issued		Annex V. Part 1.31		
140	Other financial liabilities		Annex V. Part 1.32-34		
150	Derivatives – Hedge accounting		IFRS 7.22(b); IAS 39.9; Annex V. Part 1.23		
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk		IAS 39.89A(b)		
170	Provisions		IAS 37.10; IAS 1.54(l)		
180	Tax liabilities		IAS 1.54(n-o)		
190	Share capital repayable on demand		IAS 32.IE 33; IFRIC 2; Annex V. Part 2.09		
200	Other liabilities		Annex V. Part 2.10		
210	Liabilities included in disposal groups classified as held for sale		IAS 1.54(p); IFRS 5.38		
220	LIABILITIES		IAS 1.9(b); IG 6		

Status:

Point in time view as at 16/04/2014.

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, ANNEX III Table 38: rows 1 - 26 is up to date with all changes known to be in force on or before 18 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.