

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 24 June 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 website/s. (See end of Document for details) View outstanding changes

ANNEX III

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).

23. Loans and advances: additional information

23.4 Loans and advances: Additional information on accumulated impairments and accumulated negative changes in fair value due to credit risk

ANNEX III Table 60: rows 1 - 26

Reference	Accumulated impairment, accumulated negative changes in fair value due to credit risk (Annex V, Part 2.69-71)																	
	Performing				Non Performing				Unlikely to pay that are not past due or past due <= 90 days				Past due > 90 days					
	of which: Exposures with forbearance measures	of which: due	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	of which: Exposures with forbearance measures	Past due <= 90 days	Past due > 90 days	Past due > 90 days	Past due > 90 days	Past due > 90 days		
	Annex V, Part 1.32	Annex V, Part 2.256	Annex V, Part 2.213-226	Annex V, Part 2.259-263	Annex V, Part 2.250-263	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236	Annex V, Part 2.236-236		
	001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018

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0010	Loans and advances Annex V, Part 1, 33, 44(a), Part 2.319															
0020	of Annex which Part House 42(a)															
0030	of Annex which Part Loans 86(a), collateralised by residential immovable property															
0040	of Annex which Part Non-financial SME corporations – SMEs 2(a)															
0050	of Annex which Part Commercial Real Estate (CRE) loans to SMEs															
0060	of Annex which Part Non-financial corporations – other than SMEs															
0070	of Annex which Part Commercial Real Estate (CRE) loans to NFCs other															

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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.

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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](#))