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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)

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## REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

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020	<b>Debt securities</b>	Annex V.Part 1.24, 26	Annex V.Part 1.24, 26	
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		References National GAAP	References National GAAP compatible IFRS	Carrying amount		
				Designated at fair value through profit or loss	At amortized cost	At a cost- based method
			<b>IFRS 7.8(e)(i); IAS 39.9</b>	<b>IFRS 7.8(f); IAS 39.47</b>		
			<b>4th Directive art 42a(1), (5a); IAS 39.9</b>	<b>4th Directive art 42a(3), (5a); IAS 39.47</b>	<b>4th Directive art 42a(3)</b>	
			<b>010</b>	<b>020</b>	<b>030</b>	
010	<b>Deposits</b>	ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30	ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30			

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020	<del>Debt</del> <b>securities issued</b>	<del>Annex</del> V.Part 1.31	<del>Annex</del> V.Part 1.31			
030	<del>ATTD</del> <b>SUBORDINATED FINANCIAL LIABILITIES</b>	<del>Annex</del> V.Part 2.53-54	<del>Annex</del> V.Part 2.53-54			

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### 13.2 Collateral obtained by taking possession during the period [held at the reporting date]

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Carrying amount <b>010</b>
010	Non-current assets held-for-sale		<i>IFRS 7.38(a)</i>	
020	Property, plant and equipment		<i>IFRS 7.38(a)</i>	
030	Investment property		<i>IFRS 7.38(a)</i>	
040	Equity and debt instruments		<i>IFRS 7.38(a)</i>	
050	Other		<i>IFRS 7.38(a)</i>	
060	<b>Total</b>			

### 13.3 Collateral obtained by taking possession [tangible assets] accumulated

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Carrying amount <b>010</b>
010	Foreclosure [tangible assets]	<i>Annex V.Part 2.84</i>	<i>IFRS 7.38(a); Annex V.Part 2.84</i>	

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## 16.2 Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period <b>010</b>
010	<b>Equity instruments</b>	<i>ECB/2008/32 Annex 2.Part 2.4-5</i>	<i>IAS 32.11</i>	
020	<b>Debt securities</b>	<i>Annex V.Part 1.26</i>	<i>Annex V.Part 1.26</i>	
030	<b>Loans and advances</b>	<i>Annex V.Part 1.27</i>	<i>Annex V.Part 1.27</i>	
040	<b>Deposits</b>	<i>ECB/2008/32 Annex 2.Part 2.9</i>	<i>ECB/2008/32 Annex 2.Part 2.9</i>	
050	<b>Debt securities issued</b>	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>	
060	<b>Other financial liabilities</b>	<i>Annex V.Part 1.32-34</i>	<i>Annex V.Part 1.32-34</i>	
070	<b>GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET</b>	<i>BAD art 27.Vertical Output(6)</i>	<i>IFRS 7.20(a) (v-vii); IAS 39.55(a)</i>	

## 16.3 Gains or losses on financial assets and liabilities held for trading by instrument

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## 16.4 Gains or losses on financial assets and liabilities held for trading by risk

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## 16.5 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

ANNEX IV Table 37: rows 1 - 17

## 16.6 Gains or losses from hedge accounting

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period <b>010</b>
010	<b>Fair value changes of the hedging instrument [including discontinuation]</b>	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(a)(i)	
020	<b>Fair value changes of the hedged item attributable to the hedged risk</b>	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(a)(ii)	
030	<b>Ineffectiveness in profit or loss from cash flow hedges</b>	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(b)	
040	<b>Ineffectiveness in profit or loss from hedges of net investments in foreign operations</b>	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(c)	
050	<b>GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET</b>	4th Directive art 42a(1), (5a), art 42c(1)(a)	IFRS 7.24	

## 16.7 Impairment on financial and non-financial assets

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## 17. Reconciliation between Accounting and CRR scope of consolidation: Balance Sheet

### 17.1 Assets



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## 17.2 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accounting scope of consolidation [Nominal amount]
				<b>010</b>
010	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 2.56, 57</i>	<i>IAS 39.2(h), 4(a) (c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i>	
020	<b>Financial guarantees given</b>	<i>CRR Annex I; Annex V.Part 2.56, 58</i>	<i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i>	
030	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 2.56, 59</i>	<i>CRR Annex I; Annex V.Part 2.56, 59</i>	
040	<b>OFF- BALANCE SHEET EXPOSURES</b>			

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#### 20.2 Geographical breakdown of liabilities by location of the activities

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## 20.3 Geographical breakdown of statement of profit or loss items by location of the activities

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## 20.4 Geographical breakdown of assets by residence of the counterparty

z-axis

COUNTRY OF RESIDENCE OF THE COUNTERPARTY

ANNEX IV Table 46: rows 1 - 27

## 20.5 Geographical breakdown of off-balance sheet exposures by residence of the counterparty

z-axis

COUNTRY OF RESIDENCE OF THE COUNTERPARTY

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Nominal amount	of which: defaulted	Provisions for commitments and guarantees given
				<i>Annex V.Part 2.62</i>	<i>Annex V.Part 2.61</i>	
				<b>010</b>	<b>020</b>	<b>030</b>
010	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 2.56, 57</i>	<i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i>			
020	<b>Financial guarantees given</b>	<i>CRR Annex I; Annex V.Part 2.56, 58</i>	<i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i>			

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030	Other Commitments given	CRR Annex V, Part 2.56, 59	CRR Annex I; Annex V, Part 2.56, 59			
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**20.6 Geographical breakdown of liabilities by residence of the counterparty**

z-axis

COUNTRY OF RESIDENCE OF THE COUNTERPARTY

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**20.7 Breakdown of loans and advances to non-financial corporations by NACE codes and by residence of the counterparty**

z-axis

COUNTRY OF RESIDENCE OF THE COUNTERPARTY

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**22. Asset management, custody and other service functions**

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

**30.1 Interests in unconsolidated structured entities**

	Reference National GAAP	Carrying amount of financial assets	Of which: liquidity support drawn	Fair value	Carrying amount of financial liabilities	Nominal amount of off-balance sheet	Of which: Nominal amount	Losses incurred by amount there reporting
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		IFRS	the balance sheet	drawn	the balance sheet	the amount given by the reporting-institution	the current period		
			<b>IFRS 12.29(a)</b>	<b>IFRS 12.29(a); Annex V.Part 2.118</b>	<b>IFRS 12.29(a)</b>	<b>IFRS 12.B26(e)</b>	<b>IFRS 12 B26(b)</b>		
			<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>070</b>
010	<b>Total</b>								

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

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### 40. Group structure

#### 40.1 Group structure: 'entity-by-entity'

ANNEX IV Table 57: rows 1 - 5

#### 40.2. Group structure: 'instrument-by-instrument'

Security code	Entity code	Holding company LEI code	Holding company code	Holding company name	Accumulated equity interest (%)	Carrying amount	Acquisition cost
<b>Annex V.Part 2.125(a)</b>	<b>Annex V.Part 2.124(b), 125(c)</b>		<b>Annex V.Part 2.125(b)</b>		<b>Annex V.Part 2.124(j), 125(c)</b>	<b>Annex V.Part 2.124(o), 125(c)</b>	<b>Annex V.Part 2.124(p), 125(c)</b>

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<b>V.Part 2.125(a)</b>	<b>V.Part 2.124(b), 125(c)</b>		<b>V.Part 2.125(b)</b>		<b>V.Part 2.124(j), 125(c)</b>	<b>V.Part 2.124(o), 125(c)</b>	<b>V.Part 2.124(p), 125(c)</b>
<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>070</b>	<b>080</b>

#### 41. Fair value

##### 41.1 Fair value hierarchy: financial instruments at amortised cost

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##### 41.2 Use of the Fair Value Option

ANNEX IV Table 60: rows 1 - 13

##### 41.3 Hybrid financial instruments not designated at fair value through profit or loss

	Rest of separable hybrid contracts [not designated at fair value through profit or loss]	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Carrying amount
	FINANCIAL ASSETS			<b>010</b>
010	<b>Financial assets held for trading</b>	<i>4th Directive art 42a(4)(b), (5a); IAS 39.9; Annex V.Part 2.129</i>	<i>IAS 39.9; Annex V.Part 2.129</i>	
020	<b>Available-for-sale [Host contracts]</b>	<i>4th Directive art 42a(4)(b), (5a); IAS 39.11; Annex V.Part 2.130</i>	<i>IAS 39.11; Annex V.Part 2.130</i>	
030	<b>Loans and receivables [Host contracts]</b>	<i>4th Directive art 42a(4)(b), (5a); IAS 39.11; Annex V.Part 2.130</i>	<i>IAS 39.11; Annex V.Part 2.130</i>	
040	<b>Held-to-maturity investments [Host contracts]</b>	<i>4th Directive art 42a(4)(b), (5a); IAS 39.11; Annex V.Part 2.130</i>	<i>IAS 39.11; Annex V.Part 2.130</i>	
FINANCIAL LIABILITIES				



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020	Of which: Financial	IAS 19.143	
	instruments issued by the institution		
030	Equity instruments	IAS 19.142(b)	
040	Debt instruments	IAS 19.142(c)	
050	Real estate	IAS 19.142(d)	
060	Other defined benefit plan assets		
070	<b>Present value of defined benefit obligations</b>	IAS 19.140(a)(ii)	
080	<b>Effect of the asset ceiling</b>	IAS 19.140(a)(iii)	
090	<b>Net defined benefit assets [Carrying amount]</b>	IAS 19.63; Annex V.Part 2.136	
100	<b>Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]</b>	IAS 19.63, IAS 1.78(d); Annex V.Part 2.7	
110	<b>Memo item: Fair value of any right to reimbursement recognised as an asset</b>	IAS 19.140(b)	

#### 44.2 Movements in defined benefit obligations

ANNEX IV Table 65: rows 1 - 14

#### 44.3 Memo items [related to staff expenses]

		References	References	Current period
		National GAAP based on BAD	National GAAP compatible IFRS	<b>010</b>
010	<b>Pension and similar expenses</b>	Annex V.Part 2.139(a)	Annex V.Part 2.139(a)	
020	<b>Share based payments</b>	Annex V.Part 2.139(b)	IFRS 2.44; Annex V.Part 2.139(b)	

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

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, ANNEX IV is up to date with all changes known to be in force on or before 23 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)

#### 45 Breakdown of selected items of statement of profit or loss

##### 45.1 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period	Changes in fair value due to credit risk
				<b>010</b>	<b>020</b>
010	<b>Financial assets designated at fair value through profit or loss</b>	<i>4th Directive art 42a(1), (5a); IAS 39.9</i>	<i>IFRS 7.20(a) (i); IAS 39.55(a)</i>		
020	<b>Financial liabilities designated at fair value through profit or loss</b>	<i>4th Directive art 42a(1), (5a); IAS 39.9</i>	<i>IFRS 7.20(a) (i); IAS 39.55(a)</i>		
030	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS</b>	<i>BAD art 27.Vertical layout(6)</i>	<i>IFRS 7.20(a) (i)</i>		

##### 45.2 Gains or losses on derecognition of non-financial assets other than held for sale

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period
				<b>010</b>
020	<b>Investment property</b>		<i>IAS 40.69; IAS 1.34(a), 98(d)</i>	
030	<b>Intangible assets</b>		<i>IAS 38.113-115A; IAS 1.34(a)</i>	
040	<b>Other assets</b>		<i>IAS 1.34 (a)</i>	



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

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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 [www.legislation.gov.uk](http://www.legislation.gov.uk). Details of relevant outstanding instruments can be found on [this website](http://www.fca.org.uk). (See end of Document for details)

030	<b>LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS</b>			
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#### 45.3 Other operating income and expenses

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Income <b>010</b>	Expenses <b>020</b>
010	<b>Changes in fair value in tangible assets measured using the fair value model</b>	<i>Annex V.Part 2.141</i>	<i>IAS 40.76(d); Annex V.Part 2.141</i>		
020	<b>Investment property</b>	<i>Annex V.Part 2.141</i>	<i>IAS 40.75(f); Annex V.Part 2.141</i>		
030	<b>Operating leases other than investment property</b>	<i>Annex V.Part 2.142</i>	<i>IAS 17.50, 51, 56(b); Annex V.Part 2.142</i>		
040	<b>Other</b>	<i>Annex V.Part 2.143</i>	<i>Annex V.Part 2.143</i>		
050	<b>OTHER OPERATING INCOME OR EXPENSES</b>	<i>Annex V.Part 2.141-142</i>	<i>Annex V.Part 2.141-142</i>		

#### 46. Statement of changes in equity

ANNEX IV Table 70: rows 1 - 26

**Status:**

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

**Changes to legislation:**

Commission Implementing Regulation (EU) No 680/2014, ANNEX IV is up to date with all changes known to be in force on or before 23 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.

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