
Status: Point in time view as at 01/06/2015.

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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

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2015/227 of 9 January 2015 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 \(Text with EEA relevance\).](#)

ANNEX IV Table 2: rows 1 - 89

1. **Balance Sheet Statement [Statement of Financial Position]**

1.1 **Assets**

ANNEX IV Table 3: rows 1 - 60

1.2 **Liabilities**

ANNEX IV Table 4: rows 1 - 43

[^{F2}1.3 **Equity]**

ANNEX IV Table 5: rows 1 - 48

Textual Amendments

- F2** Substituted by [Commission Implementing Regulation \(EU\) 2015/1278 of 9 July 2015 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions \(Text with EEA relevance\).](#)

2. **Statement of profit or loss**

ANNEX IV Table 6: rows 1 - 79

3. **Statement of comprehensive income**

ANNEX IV Table 7: rows 1 - 38

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4. **Breakdown of financial assets by instrument and by counterparty sector**

4.1 **Financial assets held for trading**

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

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

ANNEX IV Table 10: rows 1 - 22

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

ANNEX IV Table 11: rows 1 - 32

4.5 **Subordinated financial assets**

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

4.6 **Trading Financial assets**

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4.7 **Non-trading non-derivative financial assets measured at fair value through profit or loss**

ANNEX IV Table 14: rows 1 - 22

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4.8 **Non-trading non-derivative financial assets measured at fair value to equity**

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4.9 **Non-trading debt instruments measured at a cost-based method**

ANNEX IV Table 16: rows 1 - 17

4.10 **Other non-trading non-derivative financial assets**

ANNEX IV Table 17: rows 1 - 21

5. **Breakdown of Loan and advances by product**

ANNEX IV Table 18: rows 1 - 17

6. **Breakdown of loans and advances to non-financial corporations**

ANNEX IV Table 19: rows 1 - 24

7. **Financial assets subject to impairment that are past due or impaired**

ANNEX IV Table 20: rows 1 - 37

8. **Breakdown of financial liabilities**

8.1 **Breakdown of financial liabilities by product and by counterparty sector**

ANNEX IV Table 21: rows 1 - 50

8.2 **Subordinated financial liabilities**

			Carrying amount		
			Designated at fair value through	At amortized cost	At a cost-based method

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			loss		
		References National GAAP compatible IFRS	IFRS 7.8(e)(i); IAS 39.9	IFRS 7.8(f); IAS 39.47	
	References National GAAP		4th Directive art 42a(1), (5a); IAS 39.9	4th Directive art 42a(3), (5a); IAS 39.47	4th Directive art 42a(3)
			010	020	030
010	Deposits	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		
020	Debt securities issued	Annex V.Part 1.31	Annex V.Part 1.31		
030	SUBORDINATED FINANCIAL LIABILITIES	Annex V.Part 2.53-54	Annex V.Part 2.53-54		

9. Loan commitments, financial guarantees and other commitments

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

ANNEX IV Table 23: rows 1 - 28

9.2 Loan commitments, financial guarantees and other commitments received

ANNEX IV Table 24: rows 1 - 25

10. Derivatives — Trading

ANNEX IV Table 25: rows 1 - 37

11. Derivatives — Hedge accounting

11.1 Derivatives — Hedge accounting: Breakdown by type of risk and type of hedge

ANNEX IV Table 26: rows 1 - 57

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11.2 Derivatives — Hedge accounting under National GAAP: Breakdown by type of risk

ANNEX IV Table 27: rows 1 - 30

12. Movements in allowances for credit losses and impairment of equity instruments

ANNEX IV Table 28: rows 1 - 57

13. Collateral and guarantees received

13.1 Breakdown of loans and advances by collateral and guarantees

ANNEX IV Table 29: rows 1 - 9

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 010
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	Total			

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 010
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010	Foreclosure [tangible assets]	2.84	Annex V.Part 2.84
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14. Fair value hierachy: financial instruments at fair value

ANNEX IV Table 32: rows 1 - 31

15. Derecognition and financial liabilities associated with transferred financial assets

ANNEX IV Table 33: rows 1 - 44

[F²16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

ANNEX IV Table 34: rows 1 - 31

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

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period 010
010	Equity instruments	ECB/2008/32 Annex 2.Part 2.4-5	IAS 32.11	
020	Debt securities	Annex V.Part 1.26	Annex V.Part 1.26	
030	Loans and advances	Annex V.Part 1.27	Annex V.Part 1.27	
040	Deposits	ECB/2008/32 Annex 2.Part 2.9	ECB/2008/32 Annex 2.Part 2.9	
050	Debt securities issued	Annex V.Part 1.31	Annex V.Part 1.31	
060	Other financial liabilities	Annex V.Part 1.32-34	Annex V.Part 1.32-34	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL	BAD art 27.Vertical layout(6)	IFRS 7.20(a) (v-vii); IAS 39.55(a)	

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ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET			

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

ANNEX IV Table 36: rows 1 - 20

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

ANNEX IV Table 37: rows 1 - 16

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

ANNEX IV Table 38: rows 1 - 17

16.6 Gains or losses from hedge accounting

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

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040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	42a(1), (5a); art 42c(1)(a)	4th Directive art 4	IFRS 7.24(c)
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET	4th Directive art 42a(1), (5a), art 42c(1)(a)		IFRS 7.24

16.7 Impairment on financial and non-financial assets]

ANNEX IV Table 40: rows 1 - 20

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

17.1 Assets

ANNEX IV Table 41: rows 1 - 59

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]
				010
010	Loan commitments given	<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	Financial guarantees given	<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	Other Commitments given	<i>CRR Annex I; Annex V.Part 2.56, 59</i>	<i>CRR Annex I; Annex V.Part 2.56, 59</i>	
040	OFF-BALANCE			

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EXPOSURES

17.3 Liabilities and equity

ANNEX IV Table 43: rows 1 - 53

18. Information on performing and non-performing exposures

ANNEX IV Table 44: rows 1 - 61

19. Information forborne exposures

ANNEX IV Table 45: rows 1 - 40

[^{F2}20. Geographical breakdown

20.1 Geographical breakdown of assets by location of the activities]

ANNEX IV Table 46: rows 1 - 56

21. Tangible and intangible assets: assets subject to operating lease

ANNEX IV Table 47: rows 1 - 12

22. Asset management, custody and other service functions

22.1 Fee and commission income and expenses by activity

ANNEX IV Table 48: rows 1 - 31

22.2 Assets involved in the services provided

ANNEX IV Table 49: rows 1 - 19

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

30.1 Interests in unconsolidated structured entities

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

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

ANNEX IV Table 51: rows 1 - 18

31. Related parties

31.1 Related parties: amounts payable to and amounts receivable from

ANNEX IV Table 52: rows 1 - 18

31.2 Related parties: expenses and income generated by transactions with

ANNEX IV Table 53: rows 1 - 13

40. Group structure

40.1 Group structure: "entity-by-entity"

ANNEX IV Table 54: 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
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V.Part 2.125(a)	V.Part 2.124(b), 125(c)		V.Part 2.125(b)		V.Part 2.124(j), 125(c)	V.Part 2.124(o), 125(c)	V.Part 2.124(p), 125(c)
Annex V.Part 2.125(a)	Annex V.Part 2.124(b), 125(c)		Annex V.Part 2.125(b)		Annex V.Part 2.124(j), 125(c)	Annex V.Part 2.124(o), 125(c)	Annex V.Part 2.124(p), 125(c)
010	020	030	040	050	060	070	080

41. Fair value

41.1 Fair value hierarchy: financial instruments at amortised cost

ANNEX IV Table 56: rows 1 - 14

41.2 Use of the Fair Value Option

ANNEX IV Table 57: 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]	References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount
	FINANCIAL ASSETS			010
010	Financial assets held for trading	4th Directive art 42a(4)(b), (5a); IAS 39.9; Annex V.Part 2.129	IAS 39.9; Annex V.Part 2.129	
020	Available-for-sale [Host contracts]	4th Directive art 42a(4)(b), (5a); IAS 39.11; Annex V.Part 2.130	IAS 39.11; Annex V.Part 2.130	
030	Loans and receivables [Host contracts]	4th Directive art 42a(4)(b), (5a); IAS 39.11; Annex V.Part 2.130	IAS 39.11; Annex V.Part 2.130	
040	Held-to-maturity	4th Directive art 42a(4)(b), (5a);	IAS 39.11; Annex V.Part 2.130	

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	[Host contracts]	V.Part 2.130	
FINANCIAL LIABILITES			
050	Financial liabilities held for trading	4th Directive art 42a(4)(b), (5a); IAS 39.9; Annex V.Part 2.129	IAS 39.9; Annex V.Part 2.129
060	Financial liabilities measured at amortized cost [Host contracts]	4th Directive art 42a(4)(b), (5a); IAS 39.9; Annex V.Part 2.130	IAS 39.11; Annex V.Part 2.130

42. Tangible and intangible assets: carrying amount by measurement method

		References National GAAP compatible IFRS	Carrying amount 010
010	Property plant and equipment	IAS 16.6; IAS 16.29; IAS 1.54(a)	
020	Revaluation model	IAS 16.31, 73(a),(d)	
030	Cost model	IAS 16.30, 73(a),(d)	
040	Investment property	IAS 40.5, 30; IAS 1.54(b)	
050	Fair value model	IAS 40.33-55, 76	
060	Cost model	IAS 40.56, 79(c)	
070	Other intangible assets	IAS 38.8, 118, 122; Annex V.Part 2.132	
080	Revaluation model	IAS 38.75-87, 124(a)(ii)	
090	Cost model	IAS 38.74	

43. Provisions

ANNEX IV Table 60: rows 1 - 12

44. Defined benefit plans and employee benefits

44.1 Components of net defined benefit plan assets and liabilities

	References National GAAP compatible IFRS	Amount 010
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010	Fair value of	IAS 19.140(a)(i), 142	
	defined benefit plan assets		
020	Of which: Financial instruments issued by the institution	IAS 19.143	
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	Present value of defined benefit obligations	IAS 19.140(a)(ii)	
080	Effect of the asset ceiling	IAS 19.140(a)(iii)	
090	Net defined benefit assets [Carrying amount]	IAS 19.63; Annex V.Part 2.136	
100	Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]	IAS 19.63, IAS 1.78(d); Annex V.Part 2.7	
110	Memo item: Fair value of any right to reimbursement recognised as an asset	IAS 19.140(b)	

44.2 Movements in defined benefit obligations

ANNEX IV Table 62: rows 1 - 14

44.3 Memo items [related to staff expenses]

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period 010
010	Pension and similar expenses	Annex V.Part 2.139(a)	Annex V.Part 2.139(a)	

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020	Share based payments	Annex V.Part 2.139b)	IFRS 2.44	Annex V.Part 2.139(b)
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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 010	Changes in fair value due to credit risk 020
010	Financial assets designated at fair value through profit or loss	4th Directive art 42a(1), (5a); IAS 39.9	IFRS 7.20(a) (i); IAS 39.55(a)		
020	Financial liabilities designated at fair value through profit or loss	4th Directive art 42a(1), (5a); IAS 39.9	IFRS 7.20(a) (i); IAS 39.55(a)		
030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS	BAD art 27.Vertical layout(6)	IFRS 7.20(a) (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 010
020	Investment property		IAS 40.69; IAS 1.34(a), 98(d)	

Status: Point in time view as at 01/06/2015.

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 08 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 www.legislation.gov.uk. Details of relevant amending instruments can be found on this website/s. (See end of Document for details)

030	Intangible assets		38.113-115A; IAS 1.34(a)	
040	Other assets		IAS 1.34 (a)	
050	GAINS OR (-) LOSSES ON DERECOGNITION OF NON- FINANCIAL ASSETS		IAS 1.34	

45.3 Other operating income and expenses

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

[^{F246} Statement of changes in equity]]

ANNEX IV Table 67: rows 1 - 25

ANNEX IV Table 68: rows 1 - 26

Status: Point in time view as at 01/06/2015.

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 08 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)

Status:

Point in time view as at 01/06/2015.

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