
Status: Point in time view as at 01/12/2018.

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 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 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)

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 \(EU\) 2017/1443 of 29 June 2017 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regards 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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4.1 Financial assets held for trading

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Status: Point in time view as at 01/12/2018.

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~~4.2.1 Non-trading financial assets mandatorily at fair value through profit or loss~~

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| | | <i>References National GAAP based on BAD</i> | <i>References National GAAP compatible IFRS</i> | Carrying amount <i>Annex V.Part 1.27-28</i> 010 |
|------------|---|---|---|---|
| 010 | Loans and advances | <i>Annex V.Part 1.32</i> | <i>Annex V.Part 1.32</i> | |
| 020 | Debt securities | <i>Annex V.Part 1.31</i> | <i>Annex V.Part 1.31</i> | |
| 030 | SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS | <i>Accounting Directive art 8(1)(a); Annex V.Part 2.78, 100</i> | <i>Annex V.Part 2.78, 100</i> | |

4.6 Trading Financial assets

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Status: Point in time view as at 01/12/2018.

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6.1 **Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes**

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7.1 **Financial assets subject to impairment that are past due**

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Status: Point in time view as at 01/12/2018.

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 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 amendments are not currently available on Legislation.gov.uk. Table 23 rows 1-50. Amending instruments can be found on their website/s. (See end of Document for details)

8.2 Subordinated financial liabilities

| | | | Carrying amount | | |
|-----|---|--|---|--|--------------------------------------|
| | | | Designated at fair value through profit or loss | At amortized cost | At a cost-based method |
| | | <i>References National GAAP compatible IFRS</i> | IFRS 7.8(e) (i); IFRS 9.4.2.2, IFRS 9.4.3.5 | IFRS 7.8(g); IFRS 9.4.2.1 | |
| | | <i>References National GAAP</i> | Accounting Directive art 8(1) (a), (6); IAS 39.9 | Accounting Directive art 8(3), (6); IAS 39.47 | Accounting Directive art 8(3) |
| | | | 010 | 020 | 030 |
| 010 | Deposits | <i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i> | <i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i> | | |
| 020 | Debt securities issued | <i>Annex V.Part 1.37</i> | <i>Annex V.Part 1.37</i> | | |
| 030 | SUBORDINATED FINANCIAL LIABILITIES | <i>Annex V.Part 2.99-100</i> | <i>Annex V.Part 2.99-100</i> | | |

9. Loan commitments, financial guarantees and other commitments

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

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Status: Point in time view as at 01/12/2018.

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11.3 **Non-derivative hedging instruments: Breakdown by accounting portfolio and type of hedge**

ANNEX IV Table 31: rows 1 - 12

F11.3.1 **Non-derivative hedging instruments under national GAAP: breakdown by accounting portfolio**

| | | <i>References National GAAP based on BAD</i> | <i>Carrying amount Annex V.Part 2.145</i> |
|------------|---|--|---|
| 010 | Non-derivative financial assets | | |
| 020 | of which: Trading financial assets | <i>BAD Article 32-33; Annex V.Part 1.17</i> | |
| 030 | of which: Non-trading non-derivative financial assets measured at fair value through profit or loss | <i>BAD art 36(2)</i> | |
| 040 | of which: Non-trading non- | <i>Accounting Directive art 8(1)(a), (8)</i> | |

Status: Point in time view as at 01/12/2018.

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| | | | |
|------------|--|--|--|
| | assets measured at fair value to equity | | |
| 050 | of which: Other non-trading non-derivative financial assets | <i>BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20</i> | |
| 060 | Non-derivative financial liabilities | | |
| 070 | of which: Trading financial liabilities | <i>Accounting Directive art 8(1)(a),(3),(6)</i> | |
| 080 | of which: Non-trading non-derivative financial liabilities measured at a cost-based method | <i>Accounting Directive art 8(3)</i> | |

F11.4 Hedged items in fair value hedges

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12. Movements in allowances and provisions for credit losses

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12.1 Movements in allowances and provisions for credit losses

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13. Collateral and guarantees received

13.1 Breakdown of collateral and guarantees by loans and advances other than held for trading

ANNEX IV Table 37: rows 1 - 10

Status: Point in time view as at 01/12/2018.

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 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 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)

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 Annex V.Part 2.175 |
|------------|----------------------------------|--|---|---|
| | | 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 |
|------------|-------------------------------|--|---|----------------------------------|
| 010 | Foreclosure [tangible assets] | <i>Annex V.Part 2.176</i> | <i>IFRS 7.38(a); Annex V.Part 2.176</i> | |

14. Fair value hierachy: financial instruments at fair value

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15. Derecognition and financial liabilities associated with transferred financial assets

ANNEX IV Table 41: rows 1 - 46

16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

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Status: Point in time view as at 01/12/2018.

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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 Annex V. Part 2.195-196 |
|------------|--|--|--|---|
| | | | | 010 |
| 010 | Equity instruments | <i>ECB/2013/33 Annex 2.Part 2.4-5</i> | <i>Annex V.Part 1.28</i> | |
| 020 | Debt securities | <i>Annex V.Part 1.31</i> | <i>Annex V.Part 1.31</i> | |
| 030 | Loans and advances | <i>Annex V.Part 1.32</i> | <i>Annex V.Part 1.32</i> | |
| 040 | Deposits | <i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i> | <i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i> | |
| 050 | Debt securities issued | <i>Annex V.Part 1.37</i> | <i>Annex V.Part 1.37</i> | |
| 060 | Other financial liabilities | <i>Annex V.Part 1.38-41</i> | <i>Annex V.Part 1.38-41</i> | |
| 070 | GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET | <i>BAD art 27.Vertical Annex V.Part 2.45</i> | <i>Annex V.Part 2.45</i> | |

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

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

Status: Point in time view as at 01/12/2018.

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16.4.1 Gains or losses on non-trading financial assets mandatorily 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 Annex V.Part 2.201 |
|------------|---|--|---|---|
| | | | | 010 |
| 020 | Equity instruments | | <i>IAS 32.11</i> | |
| 030 | Debt securities | | <i>Annex V.Part 1.31</i> | |
| 040 | Loans and advances | | <i>Annex V.Part 1.32</i> | |
| 090 | GAINS OR (-) LOSSES ON NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET | | <i>IFRS 7.20(a)(i)</i> | |
| 100 | of which: gains and losses due to the reclassification of assets at amortised cost | | <i>IFRS 9.6.5.2; Annex V.Part 2.202</i> | |

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

ANNEX IV Table 47: rows 1 - 19

16.6 Gains or losses from hedge accounting

| | | <i>References National GAAP based on BADAnnex V.Part 2.207</i> | <i>References National GAAP compatible IFRS</i> | Current period Annex V.Part 2.205 |
|--|--|--|---|---|
| | | | | 010 |

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| | Fair value | Accounting | IFRS | |
|------------|---|--|--|--|
| | changes of the hedging instrument [including discontinuation] | Directive art 8(1)(a), (6), (8) (a) | 7.24A(c); IFRS 7.24C(b)(vi) | |
| 020 | Fair value changes of the hedged item attributable to the hedged risk | Accounting Directive art 8(1)(a), (6), (8) (a) | IFRS 9.6.3.7; .6.5.8; .B6.4.1; IFRS 7.24B(a) (iv); IFRS 7.24C(b)(vi); Annex V.Part 2.206 | |
| 030 | Ineffectiveness in profit or loss from cash flow hedges | Accounting Directive art 8(1)(a), (6), (8) (a) | IFRS 7.24C(b)ii; IFRS 7.24C(b) (vi) | |
| 040 | Ineffectiveness in profit or loss from hedges of net investments in foreign operations | Accounting Directive art 8(1)(a) | IFRS 7.24C(b) (ii); IFRS 7.24C(b)(vi) | |
| 050 | GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET | Accounting Directive art 8(1)(a), (6), (8) (a) | | |

16.7 Impairment on non-financial assets

ANNEX IV Table 49: rows 1 - 15

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

17.1 Assets

ANNEX IV Table 50: rows 1 - 63

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

| | References National GAAP based on BAD | References National GAAP | Accounting scope of consolidation |
|--|---------------------------------------|--------------------------|-----------------------------------|
|--|---------------------------------------|--------------------------|-----------------------------------|

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| | | | IFRS | [Nominal amount] |
|------------|------------------------------------|---|--|--------------------------------|
| | | | | Annex V.Part 2.118, 209 |
| | | | | 010 |
| 010 | Loan commitments given | <i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113</i> | <i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116</i> | |
| 020 | Financial guarantees given | <i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114</i> | <i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116</i> | |
| 030 | Other Commitments given | <i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115</i> | <i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116</i> | |
| 040 | OFF-BALANCE SHEET EXPOSURES | | | |

17.3 Liabilities and equity

ANNEX IV Table 52: rows 1 - 55

18. Information on performing and non-performing exposures

ANNEX IV Table 53: rows 1 - 76

19. Information forborne exposures

ANNEX IV Table 54: rows 1 - 55

20. Geographical breakdown

20.1 Geographical breakdown of assets by location of the activities

ANNEX IV Table 55: rows 1 - 59

Status: Point in time view as at 01/12/2018.

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20.2 Geographical breakdown of liabilities by location of the activities

ANNEX IV Table 56: rows 1 - 37

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

ANNEX IV Table 57: rows 1 - 40

20.4 Geographical breakdown of assets by residence of the counterparty

ANNEX IV Table 58: rows 1 - 30

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

| z-axis | | Country of residence of the counterparty | | Nominal amount | Of which: debt forbearance | Of which: non-performing | Provisions for commitments and guarantees given |
|---------------|-----------------------------------|---|--|--------------------------------|-------------------------------|---------------------------|---|
| | | <i>References National GAAP based on BAD</i> | <i>References National GAAP compatible IFRS</i> | Annex V.Part 2.118, 271 | Annex V.Part 2.240-258 | Annex V.Part 2.275 | Annex V.Part 2.276 |
| | | | | 010 | 022 | 025 | 030 |
| 010 | Loan commitments given | <i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113</i> | <i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116</i> | | | | |
| 020 | Financial guarantees given | <i>CRR Annex I; Annex V.Part 1.44(f),</i> | <i>IFRS 4 Annex A; CRR Annex I; Annex</i> | | | | |

Status: Point in time view as at 01/12/2018.

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| | | | | | | | |
|------------|--|--|--|--|--|--|--|
| | | 2.112, 114 | 1.44(f), Part 2.102-105, 114, 116 | | | | |
| 030 | Other Commitments given | CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115 | CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116 | | | | |

20.6 Geographical breakdown of liabilities by residence of the counterparty

ANNEX IV Table 60: rows 1 - 18

20.7.1 Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes

ANNEX IV Table 61: rows 1 - 27

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

ANNEX IV Table 62: rows 1 - 12

22. Asset management, custody and other service functions

22.1 Fee and commission income and expenses by activity

ANNEX IV Table 63: rows 1 - 32

22.2 Assets involved in the services provided

ANNEX IV Table 64: rows 1 - 19

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

30.1 Interests in unconsolidated structured entities

| | Reference National GAAP | Reference National GAAP | Carrying amount of | Of which: liquidity | Fair value of | Carrying amount of | Nominal amount of | Of which: Nominal | Losses incurred by |
|--|-------------------------------|-------------------------------|--------------------------|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|
|--|-------------------------------|-------------------------------|--------------------------|---------------------------|---------------------|--------------------------|-------------------------|-------------------------|--------------------------|

Status: Point in time view as at 01/12/2018.

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| | on BAD | IFRS | assets recognised in the balance sheet | drawn in the balance sheet | support drawn | liabilities recognised in the balance sheet | balance sheet exposures given by the reporting institution | of loan commitments given | reporting institution in the current period |
|------------|--------------|------|---|--|------------------|--|---|------------------------------------|---|
| | | | <i>IFRS 12.29(a)</i> | <i>IFRS 12.29(a); Annex V.Part 2.286</i> | | <i>IFRS 12.29(a)</i> | <i>IFRS 12.B26(e)</i> | | <i>IFRS 12 B26(b); Annex V.Part 2.287</i> |
| | | | 010 | 020 | 030 | 040 | 050 | 060 | 080 |
| 010 | Total | | | | | | | | |

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

ANNEX IV Table 66: rows 1 - 18

31. Related parties

31.1 Related parties: amounts payable to and amounts receivable from

ANNEX IV Table 67: rows 1 - 19

31.2 Related parties: expenses and income generated by transactions with

ANNEX IV Table 68: rows 1 - 14

40. Group structure

40.1 Group structure: ‘entity-by-entity’

ANNEX IV Table 69: 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 2.297(a) | V.Part 2.296(b), 297(c) | V.Part 2.297(b) | V.Part 2.297(b) | | V.Part 2.296(j), 297(c) | V.Part 2.296(o), 297(c) | V.Part 2.296(p), 297(c) |
| Annex V.Part 2.297(a) | Annex V.Part 2.296(b), 297(c) | Annex V.Part 2.297(b) | Annex V.Part 2.297(b) | | Annex V.Part 2.296(j), 297(c) | Annex V.Part 2.296(o), 297(c) | Annex V.Part 2.296(p), 297(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 71: rows 1 - 23

41.2 Use of the Fair Value Option

ANNEX IV Table 72: rows 1 - 12

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

| | | References National GAAP compatible IFRS Annex V.Part 2.302 | Carrying amount 010 |
|------------|---|---|-------------------------------|
| 010 | Property plant and equipment | <i>IAS 16.6; IAS 16.29; IAS 1.54(a)</i> | |
| 020 | Revaluation model | <i>IAS 16.31, 73(a),(d)</i> | |
| 030 | Cost model | <i>IAS 16.30, 73(a),(d)</i> | |
| 040 | Investment property | <i>IAS 40.5, 30; IAS 1.54(b)</i> | |
| 050 | Fair value model | <i>IAS 40.33-55, 76</i> | |
| 060 | Cost model | <i>IAS 40.56, 79(c)</i> | |
| 070 | Other intangible assets | <i>IAS 38.8, 118, 122 ; Annex V.Part 2.303</i> | |
| 080 | Revaluation model | <i>IAS 38.75-87, 124(a) (ii)</i> | |
| 090 | Cost model | <i>IAS 38.74</i> | |

43. Provisions

ANNEX IV Table 74: rows 1 - 12

Status: Point in time view as at 01/12/2018.

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44. Defined benefit plans and employee benefits

44.1 Components of net defined benefit plan assets and liabilities

| | | <i>References National GAAP compatible IFRS</i> | Amount Annex V.Part 2.306-307 010 |
|------------|--|---|---|
| 010 | Fair value of defined benefit plan assets | <i>IAS 19.140(a)(i), 142</i> | |
| 020 | Of which: Financial instruments issued by the institution | <i>IAS 19.143</i> | |
| 030 | Equity instruments | <i>IAS 19.142(b)</i> | |
| 040 | Debt instruments | <i>IAS 19.142(c)</i> | |
| 050 | Real estate | <i>IAS 19.142(d)</i> | |
| 060 | Other defined benefit plan assets | | |
| 070 | Present value of defined benefit obligations | <i>IAS 19.140(a)(ii)</i> | |
| 080 | Effect of the asset ceiling | <i>IAS 19.140(a)(iii)</i> | |
| 090 | Net defined benefit assets [Carrying amount] | <i>IAS 19.63; Annex V.Part 2.308</i> | |
| 100 | Provisions for pensions and other post-employment defined benefit obligations [Carrying amount] | <i>IAS 19.63, IAS 1.78(d); Annex V.Part 2.9</i> | |
| 110 | Memo item: Fair value of any right to reimbursement recognised as an asset | <i>IAS 19.140(b)</i> | |

44.2 Movements in defined benefit obligations

ANNEX IV Table 76: rows 1 - 15

Status: Point in time view as at 01/12/2018.

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44.3 Memo items [related to staff expenses]

| | | <i>References National GAAP based on BAD</i> | <i>References National GAAP compatible IFRS</i> | Current period 010 |
|------------|---|--|---|------------------------------|
| 010 | Pension and similar expenses | <i>Annex V.Part 2.311(a)</i> | <i>Annex V.Part 2.311(a)</i> | |
| 020 | Share based payments | <i>Annex V.Part 2.311(b)</i> | <i>IFRS 2.44; Annex V.Part 2.311(b)</i> | |

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

| | | <i>References National GAAP based on BAD</i> | <i>References National GAAP compatible IFRS</i> | Current period | Changes in fair value due to credit risk |
|------------|---|--|---|-------------------|---|
| | | | | 010 | <i>Annex V.Part 2.312</i> |
| | | | | 010 | 020 |
| 010 | Financial assets designated at fair value through profit or loss | | <i>IFRS 7.20(a) (i); IFRS 9.4.1.5</i> | | |
| 020 | Financial liabilities designated at fair value through profit or loss | | <i>IFRS 7.20(a) (i); IFRS 9.4.2.2</i> | | |
| 030 | GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH | <i>BAD art 27.Vertical layout(6)</i> | <i>IFRS 7.20(a) (i)</i> | | |

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| | | | | |
|--|-----------------------|--|--|--|
| | PROFIT OR LOSS | | | |
|--|-----------------------|--|--|--|

45.2 Gains or losses on derecognition of non-financial assets

| | | <i>References National GAAP based on BAD</i> | <i>References National GAAP compatible IFRS</i> | Current period Annex V.Part 2.313 |
|------------|--|--|---|---|
| | | | | 010 |
| 020 | Investment property | | <i>IAS 40.69; IAS 1.34(a), 98(d)</i> | |
| 030 | Intangible assets | | <i>IAS 38.113-115A; IAS 1.34(a)</i> | |
| 040 | Other assets | | <i>IAS 1.34 (a)</i> | |
| 050 | GAINS OR (-) LOSSES ON DERECOGNITION OF NON- FINANCIAL ASSETS | | <i>IAS 1.34</i> | |

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 2.314</i> | <i>IAS 40.76(d); Annex V.Part 2.314</i> | | |
| 020 | Investment property | <i>Annex V.Part 2.314</i> | <i>IAS 40.75(f); Annex V.Part 2.314</i> | | |
| 030 | Operating leases other than investment property | <i>Annex V.Part 2.315</i> | <i>IAS 17.50, 51, 56(b); Annex V.Part 2.315</i> | | |
| 040 | Other | <i>Annex V.Part 2.316</i> | <i>Annex V.Part 2.316</i> | | |

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| OTHER | Annex V Part | Annex V Part | | | |
|---|--------------|--------------|--|--|--|
| OPERATING INCOME OR EXPENSES | 2.314-316 | 2.314-316 | | | |

46. Statement of changes in equity]

ANNEX IV Table 81: rows 1 - 26

Status:

Point in time view as at 01/12/2018.

Changes to legislation:

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