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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)

Status: Point in time view as at 31/12/2020.

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REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

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 \(Text with EEA relevance\).](#)

ANNEX IV Table 1: rows 1 - 128

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

ANNEX IV Table 2: rows 1 - 64

1.2 Liabilities

ANNEX IV Table 3: rows 1 - 45

1.3 Equity

ANNEX IV Table 4: rows 1 - 54

2. Statement of profit or loss

ANNEX IV Table 5: rows 1 - 85

3. Statement of comprehensive income

ANNEX IV Table 6: rows 1 - 47

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

4.1 Financial assets held for trading

ANNEX IV Table 7: rows 1 - 22

Status: Point in time view as at 31/12/2020.

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ANNEX IV Table 8: rows 1 - 21

4.2.2 Financial assets designated at fair value through profit or loss

ANNEX IV Table 9: rows 1 - 22

4.3.1 Financial assets at fair value through other comprehensive income

ANNEX IV Table 10: rows 1 - 25

4.4.1 Financial assets at amortised cost

ANNEX IV Table 11: rows 1 - 21

4.5 Subordinated financial assets

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

4.6 Trading Financial assets

ANNEX IV Table 13: rows 1 - 23

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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ANNEX IV Table 15: rows 1 - 25

4.9 **Non-trading non-derivative financial assets measured at a cost-based method**

ANNEX IV Table 16: rows 1 - 25

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

ANNEX IV Table 17: rows 1 - 25

5. **Breakdown of non-trading loans and advances by product**

5.1 **Loans and advances other than held for trading and trading assets by product**

ANNEX IV Table 18: rows 1 - 17

6. **Breakdown of non-trading loans and advances to non-financial corporations by NACE codes**

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

ANNEX IV Table 19: rows 1 - 26

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

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

ANNEX IV Table 20: rows 1 - 32

7.2 **Financial assets subject to impairment that are past due under national GAAP**

ANNEX IV Table 21: rows 1 - 32

8. **Breakdown of financial liabilities**

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

ANNEX IV Table 22: rows 1 - 51

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		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>	<i>IFRS 7.8(e) (i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	
		<i>References National GAAP</i>	<i>Accounting Directive art 8(1) (a), (6); IAS 39.9</i>	<i>Accounting Directive art 8(3), (6); IAS 39.47</i>	<i>Accounting Directive art 8(3)</i>
			010	020	030
010	Deposits	<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>			
030	SUBORDINATED FINANCIAL LIABILITIES	<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**

ANNEX IV Table 24: rows 1 - 28

9.1 **Off-balance sheet exposures under national GAAP: Loan commitments, financial guarantees and other commitments given**

ANNEX IV Table 25: rows 1 - 27

9.2 **Loan commitments, financial guarantees and other commitments received**

ANNEX IV Table 26: rows 1 - 25

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10 Derivatives – Trading and economic hedges

ANNEX IV Table 27: rows 1 - 39

11. Hedge accounting

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

ANNEX IV Table 28: rows 1 - 57

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

ANNEX IV Table 29: rows 1 - 37

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

ANNEX IV Table 30: rows 1 - 12

11.3.1 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-derivative financial assets measured at fair value to equity	<i>Accounting Directive art 8(1)(a), (8)</i>	
050	of which: Other non-trading non-	<i>BAD art 37; Accounting Directive</i>	

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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>	

11.4 Hedged items in fair value hedges

ANNEX IV Table 32: rows 1 - 27

12. Movements in allowances and provisions for credit losses

12.0 Movements in allowances for credit losses and impairment of equity instruments under national GAAP

ANNEX IV Table 33: rows 1 - 25

12.1 Movements in allowances and provisions for credit losses

ANNEX IV Table 34: rows 1 - 58

12.2 Transfers between impairment stages (gross basis presentation)

ANNEX IV Table 35: rows 1 - 20

13. Collateral and guarantees received

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

ANNEX IV Table 36: rows 1 - 14

13.2.1 Collateral obtained by taking possession during the period [held at the reference date]

ANNEX IV Table 37: rows 1 - 13

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ANNEX IV Table 38: rows 1 - 13

14. Fair value hierarchy: financial instruments at fair value

ANNEX IV Table 39: rows 1 - 54

15. Derecognition and financial liabilities associated with transferred financial assets

ANNEX IV Table 40: rows 1 - 46

16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

ANNEX IV Table 41: rows 1 - 36

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 Annex V. Part 2.195-196 010
010	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5	Annex V.Part 1.28	
020	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31	
030	Loans and advances	Annex V.Part 1.32	Annex V.Part 1.32	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
050	Debt securities issued	Annex V.Part 1.37	Annex V.Part 1.37	
060	Other financial liabilities	Annex V.Part 1.38	Annex V.Part 1.38-41	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL	BAD art 27.Vertical Out(6); Annex V.Part 2.45	Annex V.Part 2.45	

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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 and trading financial assets and trading financial liabilities by instrument

ANNEX IV Table 43: rows 1 - 23

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

ANNEX IV Table 44: rows 1 - 16

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		<i>IFRS 9.6.5.2; Annex V.Part 2.202</i>	

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	of assets at amortised cost			
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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 46: rows 1 - 19

16.6 Gains or losses from hedge accounting

		References National GAAP based on BAD Annex V.Part 2.207	References National GAAP compatible	Current period Annex V.Part 2.205 010
010	Fair value changes of the hedging instrument [including discontinuation]	Accounting Directive art 8(1)(a), (6), (8) (a)	IFRS 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 48: rows 1 - 15

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16.8 Other administrative expenses

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

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accounting scope of consolidation [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

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18.0 **Information on performing and non-performing exposures**

ANNEX IV Table 53: rows 1 - 86

18.1 **Inflows and outflows of non-performing exposures – loans and advances by counterparty sector**

ANNEX IV Table 54: rows 1 - 22

18.2 **Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property**

ANNEX IV Table 55: rows 1 - 17

19. **Information forborne exposures**

ANNEX IV Table 56: rows 1 - 65

20. **Geographical breakdown**

20.1 **Geographical breakdown of assets by location of the activities**

ANNEX IV Table 57: rows 1 - 59

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

ANNEX IV Table 58: rows 1 - 37

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

ANNEX IV Table 59: rows 1 - 40

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

Country of residence of the counterparty:

ANNEX IV Table 60: rows 1 - 29

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

Country of residence of the counterparty:

ANNEX IV Table 61: rows 1 - 8

20.6 **Geographical breakdown of liabilities by residence of the counterparty**

Country of residence of the counterparty:

ANNEX IV Table 62: rows 1 - 16

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**

Country of residence of the counterparty:

ANNEX IV Table 63: rows 1 - 25

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

ANNEX IV Table 64: rows 1 - 12

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

22.1 **Fee and commission income and expenses by activity**

ANNEX IV Table 65: rows 1 - 51

22.2 **Assets involved in the services provided**

ANNEX IV Table 66: rows 1 - 19

23. **Loans and advances: additional information**

23.1 **Loans and advances: Number of instruments**

ANNEX IV Table 67: rows 1 - 28

23.2 **Loans and advances: Additional information on gross carrying amounts**

ANNEX IV Table 68: rows 1 - 48

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23.3 **Loans and advances collateralised by immovable property: Breakdown by LTV ratios**

ANNEX IV Table 69: rows 1 - 27

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

ANNEX IV Table 70: rows 1 - 27

23.5 **Loans and advances: Collateral received and financial guarantees received**

ANNEX IV Table 71: rows 1 - 30

23.6 **Loans and advances: Accumulated partial write-offs**

ANNEX IV Table 72: rows 1 - 14

24. **Loans and advances: Flows of non performing exposures, impairment & write offs since the end of the last financial year**

24.1 **Loans and advances: Inflows and outflows of non-performing exposures**

ANNEX IV Table 73: rows 1 - 40

24.2 **Loans and advances: Flow of impairments and accumulated negative changes in fair value due to credit risk on non-performing exposures**

ANNEX IV Table 74: rows 1 - 15

24.3 **Loans and advances: Write-offs of non-performing exposures during the period**

ANNEX IV Table 75: rows 1 - 10

25. **Collateral obtained by taking possession and execution processes**

25.1 **Collateral obtained by taking possession other than collateral classified as Property Plant and Equipment (PP&E): Inflows and outflows**

ANNEX IV Table 76: rows 1 - 19

Status: Point in time view as at 31/12/2020.

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25.2 Collateral obtained by taking possession other than collateral classified as Property Plant and Equipment (PP&E): Type of collateral obtained

ANNEX IV Table 77: rows 1 - 19

25.3 Collateral obtained by taking possession classified as Property Plant and Equipment (PP&E)

ANNEX IV Table 78: rows 1 - 7

26. Forbearance management and quality of forbearance

ANNEX IV Table 79: rows 1 - 20

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

30.1 Interests in unconsolidated structured entities

	Reference National GAAP based on BAD	Reference National GAAP compatible IFRS	Carrying amount of financial assets recognised in the balance sheet	Of which: liquidity support drawn	Fair value of liquidity support drawn	Carrying amount of financial liabilities recognised in the balance sheet	Nominal amount of off- balance sheet exposures given by the reporting institution	Of which: Nominal amount of loan commitments given	Losses incurred by the reporting institution in the current period
			<i>IFRS</i> <i>12.29(a)</i>	<i>IFRS</i> <i>12.29(a);</i> <i>Annex V.Part 2.286</i>		<i>IFRS</i> <i>12.29(a)</i>	<i>IFRS</i> <i>12.B26(e)</i>		<i>IFRS</i> <i>12</i> <i>B26(b);</i> <i>Annex V.Part 2.287</i>
010	Total		010	020	030	040	050	060	080

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

ANNEX IV Table 81: rows 1 - 18

31. Related parties

31.1 Related parties: amounts payable to and amounts receivable from

Status: Point in time view as at 31/12/2020.

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31.2 Related parties: expenses and income generated by transactions with

ANNEX IV Table 83: rows 1 - 14

40. Group structure

40.1 Group structure: 'entity-by-entity'

ANNEX IV Table 84: 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
<i>Annex V. Part 2.297(a), Part 2.296(b), Part 2.297(b)</i>	<i>Annex V. Part 2.297(c)</i>	<i>Annex V. Part 2.296(d)</i>	<i>Annex V. Part 2.296(p), Part 2.296(q)</i>	<i>Annex V. Part 2.296(r)</i>	<i>Annex V. Part 2.296(s)</i>	<i>Annex V. Part 2.296(t)</i>	<i>Annex V. Part 2.296(u)</i>
<i>Annex V. Part 2.297(a), Part 2.296(b), Part 2.297(b)</i>	<i>Annex V. Part 2.297(c)</i>	<i>Annex V. Part 2.296(d)</i>	<i>Annex V. Part 2.296(p), Part 2.296(q)</i>	<i>Annex V. Part 2.296(r)</i>	<i>Annex V. Part 2.296(s)</i>	<i>Annex V. Part 2.296(t)</i>	<i>Annex V. Part 2.296(u)</i>
010	020	030	040	050	060	070	080

41. Fair value

41.1 Fair value hierarchy: financial instruments at amortised cost

ANNEX IV Table 86: rows 1 - 24

41.2 Use of the Fair Value Option

ANNEX IV Table 87: rows 1 - 13

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

ANNEX IV Table 88: rows 1 - 13

43. Provisions

ANNEX IV Table 89: rows 1 - 12

Status: Point in time view as at 31/12/2020.

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44.1 Components of net defined benefit plan assets and liabilities

		References National GAAP compatible IFRS	Amount Annex V.Part 2.306-307 010
010	Fair value of defined benefit plan assets	IAS 19.140(a)(i), 142	
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 2.308	
100	Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]	IAS 19.63, IAS 1.78(d); Annex V.Part 2.9	
110	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 91: rows 1 - 15

44.3 Staff expenses by type of benefits

Status: Point in time view as at 31/12/2020.

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legislation.gov.uk. Details of relevant amending instruments can be found on their websites (See end of Document for details)

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period 010
010	Pension and similar expenses	Annex V.Part 2.31I	Annex V.Part 2.31I(a)	
020	Share based payments	Annex V.Part 2.31I	IFRS 2.44; Annex V.Part 2.31I(b)	
030	Wages and salaries	Annex V.Part 2.31I	Annex V.Part 2.31I(c)	
040	Social security contributions	Annex V.Part 2.31I	Annex V.Part 2.31I(d)	
050	Severance payments	Annex V.Part 2.31I	IAS 19.8, Annex V.Part 2.31I(e)	
060	Other types of staff expenses	Annex V.Part 2.31I	Annex V.Part 2.31I(f)	
070	STAFF EXPENSES			

44.4 Staff expenses by category of remuneration and category of staff

ANNEX IV Table 93: rows 1 - 11

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 Annex V.Part 2.312 020
010	Financial assets designated at fair value through profit or loss		IFRS 7.20(a) (i); IFRS 9.4.1.5		
020	Financial liabilities designated at fair value		IFRS 7.20(a) (i); IFRS 9.4.2.2		

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030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>BAD art 27. Vertical layout(6)</i>	<i>IFRS 7.20(a) (i)</i>		
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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>	<i>Current period</i> Annex V.Part 2.313 010
010	Property, Plant and Equipment		<i>IAS 16.68, 71</i>	
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	<i>Annex V.Part 2.313</i>	<i>IAS 40.76(d); Annex V.Part 2.314</i>		

Status: Point in time view as at 31/12/2020.

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	assets measured using the fair value model				
020	Investment property	Annex V.Part 2.314	IAS 40.75(f); Annex V.Part 2.314		
030	Operating Leases other than investment property	Annex V.Part 2.315	IFRS 16.81,82; Annex V.Part 2.315		
040	Other	Annex V.Part 2.316	Annex V.Part 2.316		
050	OTHER OPERATING INCOME OR EXPENSES	Annex V.Part 2.314-316	Annex V.Part 2.314-316		

46. **Statement of changes in equity**

ANNEX IV Table 97: rows 1 - 26

47. **Loans and advances: Average duration and recovery periods]**

ANNEX IV Table 98: rows 1 - 10

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

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