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

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020	<b>Debt securities</b>	Annex V.Part 1.31	Annex V.Part 1.31	
030	<b>SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS</b>	Accounting Directive art 8(1)(a); Annex V.Part 2.78, 100	Annex V.Part 2.78, 100	

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## 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>	<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>
			<b>010</b>	<b>020</b>	<b>030</b>
<b>010</b>	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>			
<b>020</b>	Debt securities issued	<i>Annex V.Part 1.37</i>			
<b>030</b>	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V.Part 2.99-100</i>			

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		<i>References National GAAP based on BAD</i>	<i>Carrying amount Annex V.Part 2.145</i>
010	<b>Non-derivative financial assets</b>		
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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	assets	<i>Annex V.Part 1.20</i>	
060	<b>Non-derivative financial liabilities</b>		
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>	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period <b>Annex V. Part 2.195-196 010</b>
010	<b>Equity instruments</b>	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	<i>Annex V.Part 1.28</i>	
020	<b>Debt securities</b>	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>	
030	<b>Loans and advances</b>	<i>Annex V.Part 1.32</i>	<i>Annex V.Part 1.32</i>	
040	<b>Deposits</b>	<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	<b>Debt securities issued</b>	<i>Annex V.Part 1.37</i>	<i>Annex V.Part 1.37</i>	
060	<b>Other financial liabilities</b>	<i>Annex V.Part 1.38</i>	<del><i>Annex V.Part 1.38-41</i></del>	
070	<b>GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL</b>	<i>BAD art 27.Vertical out(6); Annex V.Part 2.45</i>	<i>Annex V.Part 2.45</i>	

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	<b>LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET</b>			

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period <b>Annex V.Part 2.201 010</b>
020	<b>Equity instruments</b>		<i>IAS 32.11</i>	
030	<b>Debt securities</b>		<i>Annex V.Part 1.31</i>	
040	<b>Loans and advances</b>		<i>Annex V.Part 1.32</i>	
090	<b>GAINS OR (-) LOSSES ON NON- TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET</b>		<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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	reclassification 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

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## 16.6 Gains or losses from hedge accounting

		References National GAAP based on <i>BAD Annex V.Part 2.207</i>	References National GAAP compatible <i>IFRS</i>	Current period <i>Annex V.Part 2.205</i> <b>010</b>
010	<b>Fair value changes of the hedging instrument [including discontinuation]</b>	<i>Accounting Directive art 8(1)(a), (6), (8) (a)</i>	<i>IFRS 7.24A(c); IFRS 7.24C(b)(vi)</i>	
020	<b>Fair value changes of the hedged item attributable to the hedged risk</b>	<i>Accounting Directive art 8(1)(a), (6), (8) (a)</i>	<i>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</i>	
030	<b>Ineffectiveness in profit or loss from cash flow hedges</b>	<i>Accounting Directive art 8(1)(a), (6), (8) (a)</i>	<i>IFRS 7.24C(b)ii; IFRS 7.24C(b) (vi)</i>	
040	<b>Ineffectiveness in profit or loss from hedges of net investments in foreign operations</b>	<i>Accounting Directive art 8(1)(a)</i>	<i>IFRS 7.24C(b) (ii); IFRS 7.24C(b)(vi)</i>	
050	<b>GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET</b>	<i>Accounting Directive art 8(1)(a), (6), (8) (a)</i>		

## 16.7 Impairment on non-financial assets

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				<b>Annex V.Part 2.118, 209</b>
				<b>010</b>
010	<b>Loan commitments given</b>	<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	<b>Financial guarantees given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), 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	<b>Other Commitments given</b>	<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	<b>OFF- BALANCE SHEET EXPOSURES</b>			

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## 18 **Information on performing and non-performing exposures**

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

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

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Country of residence of the counterparty:

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ANNEX IV Table 76: rows 1 - 19

*Status: Point in time view as at 11/07/2023.*

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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>
<b>010</b>	Total		<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>080</b>

**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**



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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>	<b>Amount</b> <i>Annex V.Part 2.306-307</i> <b>010</b>
010	<b>Fair value of defined benefit plan assets</b>	<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	<b>Present value of defined benefit obligations</b>	<i>IAS 19.140(a)(ii)</i>	
080	<b>Effect of the asset ceiling</b>	<i>IAS 19.140(a)(iii)</i>	
090	<b>Net defined benefit assets [Carrying amount]</b>	<i>IAS 19.63; Annex V.Part 2.308</i>	
100	<b>Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]</b>	<i>IAS 19.63, IAS 1.78(d); Annex V.Part 2.9</i>	
110	<b>Fair value of any right to reimbursement recognised as an asset</b>	<i>IAS 19.140(b)</i>	

##### 44.2 **Movements in defined benefit obligations**

ANNEX IV Table 91: rows 1 - 15

##### 44.3 **Staff expenses by type of benefits**

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

#### 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	Changes in fair value due to credit risk
				010	020
010	<b>Financial assets designated at fair value through profit or loss</b>		IFRS 7.20(a) (i); IFRS 9.4.1.5		
020	<b>Financial liabilities designated at fair value</b>		IFRS 7.20(a) (i); IFRS 9.4.2.2		

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	<b>profit or loss</b>				
030	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED 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

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Current period</i> <b>Annex V.Part 2.313</b> <b>010</b>
010	<b>Property, Plant and Equipment</b>		<i>IAS 16.68, 71</i>	
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>	
050	<b>GAINS OR (-) LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS</b>		<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>	<b>Income</b> <b>010</b>	<b>Expenses</b> <b>020</b>
010	<b>Changes in fair value in tangible</b>	<i>Annex V.Part 2.313</i>	<i>IAS 40.76(d); Annex V.Part 2.314</i>		

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	<b>measured using the fair value model</b>				
020	<b>Investment property</b>	Annex V.Part 2.314	IAS 40.75(f); Annex V.Part 2.314		
030	<b>Operating Leases other than investment property</b>	Annex V.Part 2.315	IFRS 16.81,82; Annex V.Part 2.315		
040	<b>Other</b>	Annex V.Part 2.316	Annex V.Part 2.316		
050	<b>OTHER OPERATING INCOME OR EXPENSES</b>	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 11/07/2023.

**Changes to legislation:**

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