

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)

ANNEX IV

REPORTING FINANCIAL INFORMATION ACCORDING
TO NATIONAL ACCOUNTING FRAMEWORKS

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

020	Debt securities issued	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>			
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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 2.84</i>	<i>IFRS 7.38(a); Annex V.Part 2.84</i>	

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Status: This is the original version (as it was originally adopted).

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period 010
010	Equity instruments	<i>ECB/2008/32 Annex 2.Part 2.4-5</i>	<i>IAS 32.11</i>	
020	Debt securities	<i>Annex V.Part 1.26</i>	<i>Annex V.Part 1.26</i>	
030	Loans and advances	<i>Annex V.Part 1.27</i>	<i>Annex V.Part 1.27</i>	
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>	<i>ECB/2008/32 Annex 2.Part 2.9</i>	
050	Debt securities issued	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>	
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	<i>Annex V.Part 1.32-34</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 Output(6)</i>	<i>IFRS 7.20(a) (v-vii); IAS 39.55(a)</i>	

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

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		<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>	
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z-axis

COUNTRY OF RESIDENCE OF THE COUNTERPARTY

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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>	
				010	020	030
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>			
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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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z-axis

COUNTRY OF RESIDENCE OF THE COUNTERPARTY

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30.1 Interests in unconsolidated structured entities

	<i>Reference National GAAP</i>	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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010	Total		compatible	recognised in	liquidity	support sheet	loan commitments	instruments
			IFRS	the balance sheet	drawn	the balance sheet	given	the current period
			<i>IFRS 12.29(a)</i>	<i>IFRS 12.29(a); Annex V.Part 2.118</i>	<i>030</i>	<i>IFRS 12.29(a)</i>	<i>IFRS 12.B26(e)</i>	<i>IFRS 12 B26(b)</i>
			010	020	030	040	050	060

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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 2.125(a)</i>	<i>Annex V.Part 2.124(b), 125(c)</i>		<i>Annex V.Part 2.125(b)</i>		<i>Annex V.Part 2.124(j), 125(c)</i>	<i>Annex V.Part 2.124(o), 125(c)</i>	<i>Annex V.Part 2.124(p), 125(c)</i>

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

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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			010
010	Financial assets held for trading	<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	Available-for-sale [Host contracts]	<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	Loans and receivables [Host contracts]	<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	Held-to-maturity investments [Host contracts]	<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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050	Financial liabilities held for trading	<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>	
060	Financial liabilities measured at amortized cost [Host contracts]	<i>4th Directive art 42a(4)(b), (5a); IAS 39.9; Annex V.Part 2.130</i>	<i>IAS 39.11; Annex V.Part 2.130</i>	

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

		<i>References National GAAP compatible IFRS</i>	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 2.132</i>	
080	Revaluation model	<i>IAS 38.75-87, 124(a) (ii)</i>	
090	Cost model	<i>IAS 38.74</i>	

43. Provisions

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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 010
010	Fair value of defined benefit plan assets	<i>IAS 19.140(a)(i), 142</i>	

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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 2.136</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 2.7</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

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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 2.139(a)</i>	<i>Annex V.Part 2.139(a)</i>	
020	Share based payments	<i>Annex V.Part 2.139(b)</i>	<i>IFRS 2.44; Annex V.Part 2.139(b)</i>	

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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**

		<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	020
010	Financial assets designated at fair value through profit or loss	<i>4th Directive art 42a(1), (5a); IAS 39.9</i>	<i>IFRS 7.20(a) (i); IAS 39.55(a)</i>		
020	Financial liabilities designated at fair value through profit or loss	<i>4th Directive art 42a(1), (5a); IAS 39.9</i>	<i>IFRS 7.20(a) (i); IAS 39.55(a)</i>		
030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS	<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**

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period
				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>	
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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 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>		

46. Statement of changes in equity

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