

ANNEX IV

REPORTING FINANCIAL INFORMATION ACCORDING
TO NATIONAL ACCOUNTING FRAMEWORKS

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

30.1 Interests in unconsolidated structured entities

		Reference National GAAP compatible IFRS	Carrying amount of assets recognised in the balance sheet	Of which: liquidity support drawn in	Fair value of liquidity support drawn	Carrying amount of liabilities in the balance sheet	Nominal amount of off- balance sheet items 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</i> <i>V.Part</i> <i>2.118</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>
		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 54: rows 1 - 18

By nature of the activities	References National GAAP based on BAD	References National GAAP compatible IFRS	Securitisation Special Purpose Entities	Asset management	Other activities
			<i>CRR art 4</i> <i>(66)</i>	<i>Annex</i> <i>V.Part</i> <i>2.117(a)</i>	
			Carrying amount		
		<i>IFRS</i> <i>12.28,</i> <i>B6.(a)</i>	010	020	030
010	Selected financial assets recognised in the reporting institution's balance sheet	<i>IFRS</i> <i>12.29(a),</i> <i>(b)</i>			

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

020	of which: defaulted					
030	Derivatives	<i>CRR Annex II; Annex V.Part 1.6</i>	<i>IAS 39.9</i>			
040	Equity instruments	<i>ECB/2008/32 Annex 2.Part 2.4-5</i>	<i>IAS 32.11</i>			
050	Debt securities	<i>Annex V.Part 1.24, 26</i>	<i>Annex V.Part 1.24, 26</i>			
060	Loans and advances	<i>Annex V.Part 1.24, 27</i>	<i>Annex V.Part 1.24, 27</i>			
070	Selected equity and financial liabilities recognised in the reporting institution's balance sheet		<i>IFRS 12.29(a), (b)</i>			
080	Equity instruments issued		<i>IAS 32.4</i>			
090	Derivatives	<i>CRR Annex II</i>	<i>IAS 39.9, AG 15 (a)</i>			
100	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>			
110	Debt securities issued	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>			
				<i>Nominal amount</i>		
120	Off-balance sheet items given by the reporting institution		<i>IFRS 12.B26.(e)</i>			

130	of which: defaulted	<i>Annex V.Part 2.61</i>	<i>Annex V.Part 2.61</i>			
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