

ANNEX IV

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F¹ ANNEX IV

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).

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

17.1 Assets

ANNEX IV Table 50: rows 1 - 63

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accounting scope of consolidation [Carrying amount] <i>Annex V.Part 1.27-28, Part 2.209</i> 010
010	Cash, cash balances at central banks and other demand deposits	<i>BAD art 4.Assets(1)</i>	<i>IAS 1.54 (i)</i>	
020	Cash on hand	<i>Annex V.Part 2.1</i>	<i>Annex V.Part 2.1</i>	
030	Cash balances at central banks	<i>BAD art 13(2); Annex V.Part 2.2</i>	<i>Annex V.Part 2.2</i>	
040	Other demand deposits	<i>Annex V.Part 2.3</i>	<i>Annex V.Part 2.3</i>	
050	Financial assets held for trading	<i>Accounting Directive art 8(1)(a), (5); IAS 39.9</i>	<i>IFRS 7.8(a) (ii); IFRS 9.Appendix A</i>	
060	Derivatives	<i>CRR Annex II</i>	<i>IFRS 9.Appendix A</i>	
070	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	<i>IAS 32.11</i>	
080	Debt securities	<i>Annex V.Part 1.24, 26</i>	<i>Annex V.Part 1.31</i>	

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090	Loans and advances	Annex V.Part 1.24, Annex V.Part 1.32 27		
091	Trading financial assets	BAD Article 32-33; Annex V.Part 1.17		
092	Derivatives	CRR Annex II; Annex V.Part 1.17		
093	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		
094	Debt securities	Annex V.Part 1.31		
095	Loans and advances	Annex V.Part 1.32		
096	Non-trading financial assets mandatorily at fair value through profit or loss		IFRS 9.4.1.4	
097	Equity instruments		IAS 32.11	
098	Debt securities		Annex V.Part 1.31	
099	Loans and advances		Annex V.Part 1.32	
100	Financial assets designated at fair value through profit or loss	Accounting Directive art 8(1)(a), (6)	IFRS 7.8(a)(i); IFRS 9.4.1.5	
110	Equity instruments		IAS 32.11; ECB/2013/33 Annex 2.Part 2.4-5	
120	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31	
130	Loans and advances	Annex V.Part 1.32	Annex V.Part 1.32	
141	Financial assets at fair value through other comprehensive income		IFRS 7.8(h); IFRS 9.4.1.2A	
142	Equity instruments		IAS 32.11	
143	Debt securities		Annex V.Part 1.31	

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144	Loans and advances		<i>Annex V.Part 1.32</i>
171	Non-trading non-derivative financial assets measured at fair value through profit or loss	<i>BAD art 36(2)</i>	
172	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	
173	Debt securities	<i>Annex V.Part 1.31</i>	
174	Loans and advances	<i>Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32</i>	
175	Non-trading non-derivative financial assets measured at fair value to equity	<i>Accounting Directive art 8(1)(a), (8)</i>	
176	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	
177	Debt securities	<i>Annex V.Part 1.31</i>	
178	Loans and advances	<i>Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32</i>	
181	Financial assets at amortised cost		<i>IFRS 7.8(f); IFRS 9.4.1.2</i>
182	Debt securities		<i>Annex V.Part 1.31</i>
183	Loans and advances		<i>Annex V.Part 1.32</i>
231	Non-trading non-derivative financial assets measured at a cost-based method	<i>BAD art 35;Accounting Directive Article 6(1)(i) and Article 8(2); Annex V.Part1.18, 19</i>	
380	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	
232	Debt securities	<i>Annex V.Part 1.31</i>	

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233	Loans and advances	<i>Annex V.Part 1.32</i>		
234	Other non-trading non-derivative financial assets	<i>BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20</i>		
235	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>		
236	Debt securities	<i>Annex V.Part 1.31</i>		
237	Loans and advances	<i>Annex V.Part 1.32</i>		
240	Derivatives – Hedge accounting	<i>Accounting Directive art 8(1)(a), (6), (8); IAS 39.9; Annex V.Part 1.22</i>	<i>IFRS 9.6.2.1; Annex V.Part 1.22</i>	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	<i>Accounting Directive art 8(5), (6); IAS 39.89A (a)</i>	<i>IAS 39.89A(a); IFRS 9.6.5.8</i>	
260	Investments in subsidiaries, joint ventures and associates	<i>BAD art 4.Assets(7)-(8); Accounting Directive art 2(2); Annex V.Part 1.21, Part 2.4, 210</i>	<i>IAS 1.54(e); Annex V.Part 1.21, Part 2.4, 210</i>	
270	Assets under reinsurance and insurance contracts	<i>Annex V.Part 2.21</i>	<i>IFRS 4.IG20. (b)-(c); Annex V.Part 2.21</i>	
280	Tangible assets	<i>BAD art 4.Assets(10)</i>		
290	Intangible assets	<i>BAD art 4.Assets(9); CRR art 4(1)(115)</i>	<i>IAS 1.54(c); CRR art 4(1)(115)</i>	
300	Goodwill	<i>BAD art 4.Assets(9); CRR art 4(1)(113)</i>	<i>IFRS 3.B67(d); CRR art 4(1)(113)</i>	
310	Other intangible assets	<i>BAD art 4.Assets(9)</i>	<i>IAS 38.8,118</i>	
320	Tax assets		<i>IAS 1.54(n-o)</i>	

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330	Current tax assets		IAS 1.54(n); IAS 12.5	
340	Deferred tax assets	Accounting Directive art 17(1)(f); CRR art 4(1)(106)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)	
350	Other assets	Annex V.Part 2.5, 6	Annex V.Part 2.5	
360	Non-current assets and disposal groups classified as held for sale		IAS 1.54(j); IFRS 5.38, Annex V.Part 2.6	
365	(-) Haircuts for trading assets valued at fair value	Annex V Part 1.29		
370	TOTAL ASSETS	BAD art 4 Assets	IAS 1.9(a), IG 6	1

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by S.I. 2021/1078, reg. 13(2)(aa) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument (Technical Standards (Capital Requirements) (EU Exit) (No.3) Instrument 2019) and is not present in the text of the retained EU legislation. Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled 'The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018')

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by S.I. 2021/1376)
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by S.I. 2021/1376)