

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 20 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

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).

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

		Accumulated impairment and accumulated negative changes in fair value due to credit risk						
		Non-performing exposures – loans and advances						
					of which: Households	of which: Non-financial corporations		
					of which: Loans collateralised by residential immovable property	of which: SMEs		of which: Commercial Real Estate (CRE) loans to NFCs other than SMEs
						of which: CRE loans		
	References National GAAP compatible IFRS	Annex Part 2.69-71, 223-239	Annex Part 2.69-71	Annex Part 2.87	Annex Part 2.44(a)	Annex Part 2.44(a)	Annex Part 2.44(a)	Annex V.Part 2.239ix
	References National GAAP based on BAD	Annex Part 2.69-71, 223-239	Annex Part 2.69-71	Annex Part 2.87	Annex Part 2.44(a)	Annex Part 2.44(a)	Annex Part 2.44(a)	Annex V.Part 2.239ix
		0010	0020	0030	0040	0050	0060	0070
0010	Opening balance	Annex Part 2.335	Annex Part 2.335					

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0020	Increase during the period	Annex V Part 2.336					
0030	Of which: impairments against interest accrued	Annex V Part 2.337					
0040	Decrease during the period	Annex V Part 2.338					
0050	Of which: Reversal of impairment and negative changes in fair value due to credit risk	Annex V Part 2.339(a)					
0060	Of which: Release of allowances due to unwinding process	Annex V Part 2.339(b)					
0070	Closing balance	Annex V Part 2.335					1

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EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the [Prudential Regulation Authority](#) and the [Financial Conduct Authority](#) under powers set out in [The Financial Regulators' Powers \(Technical Standards etc.\) \(Amendment etc.\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1115\)](#), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on [legislation.gov.uk](#). Details of relevant amending instruments can be found on their website/s.

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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](#))