

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 13 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

F1 ANNEX XVII

REPORTING ON ASSET ENCUMBRANCE

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2015/1278 of 9 July 2015 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions (Text with EEA relevance).

TEMPLATE-RELATED INSTRUCTIONS

2. PART A: ENCUMBRANCE OVERVIEW
- 2.4. Template: AE-SOU. Sources of encumbrance
- 2.4.2. Instructions concerning specific rows

Rows	Legal references and instructions
010	<p>Carrying amount of selected financial liabilities</p> <p>Carrying amount of selected collateralised financial liabilities of the reporting institution insofar as these liabilities entail asset encumbrance for that institution.</p>
020	<p>Derivatives</p> <p>Carrying amount of the collateralised derivatives of the reporting institution that are financial liabilities, that is, with a negative fair value, insofar as these derivatives entail asset encumbrance for that institution.</p>
030	<p>of which: over-the-counter</p> <p>Carrying amount of the collateralised derivatives of the reporting institution that are financial liabilities which are traded over-the-counter, insofar as these derivatives entail asset encumbrance.</p>
040	<p>Deposits</p> <p>Carrying amount of the collateralised deposits of the reporting institution insofar as these deposits entail asset encumbrance for that institution.</p>
050	<p>Repurchase agreements</p> <p>Carrying amount of the repurchase agreements of the reporting institution insofar as these transactions entail asset encumbrance for that institution.</p> <p>Repurchase agreements (repos) are transactions in which the reporting institution</p>

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	receives cash in exchange for financial assets sold at a given price under a commitment to repurchase the same (or identical) assets at a fixed price on a specified future date. The following variants of repo-type operations are all required to be reported as repurchase agreements: — amounts received in exchange for securities temporarily transferred to a third party in the form of securities lending against cash collateral and — amounts received in exchange for securities temporarily transferred to a third party in the form of a sale/buy-back agreement.
060	of which: central banks Carrying amount of the repurchase agreements of the reporting institution with central banks insofar as these transactions entail asset encumbrance.
070	Collateralised deposits other than repurchased agreements Carrying amount of the of the collateralised deposits other than repurchase agreements of the reporting institution insofar as these deposits entail asset encumbrance for that institution.
080	of which: central banks Carrying amount of the collateralised deposits other than repurchase agreements of the reporting institution with central banks insofar as these deposits entail asset encumbrance for that institution.
090	Debt securities issued Carrying amount of the debt securities issued by the reporting institution insofar as these securities issued entail asset encumbrance for that institution. The retained part of any issuance shall follow the specific treatment set out in point (vi) of paragraph 15 of Part A so that only the percentage of debt securities placed outside the entities of the group are to be included under this category.
100	of which: covered bonds issued Carrying amount of covered bonds the assets of which are originated by the reporting institution insofar as these securities issued entail asset encumbrance for that institution.
110	of which: securitisations issued

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	Carrying amount of the securitisations issued by the reporting institution insofar as these securities issued entail asset encumbrance for that institution.
120	Other sources of encumbrance Amount of collateralised transactions of the reporting institution other than financial liabilities, insofar as these transactions entail asset encumbrance for that institution.
130	Nominal of loan commitments received Nominal amount of the loan commitments received by the reporting institution, insofar as these commitments received entail asset encumbrance for that institution.
140	Nominal of financial guarantees received Nominal amount of the financial guarantees received by the reporting institution, insofar as these guarantees received entail asset encumbrance for that institution.
150	Fair value of securities borrowed with non-cash collateral Fair value of the securities borrowed by the reporting institution without cash collateral, insofar as these transactions entail asset encumbrance for that institution.
160	Other Amount of collateralised transactions of the reporting institution other than financial liabilities, not covered by the above items, insofar as these transactions entail asset encumbrance for that institution.
170	TOTAL SOURCES OF ENCUMBRANCE Amount of all collateralised transactions of the reporting institution insofar as these transactions entail asset encumbrance for that institution.]

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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](#))