
Status: Point in time view as at 31/01/2020.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, ANNEX XXV is up to date with all changes known to be in force on or before 06 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)

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)

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Editorial Information

- X1** Substituted by [Corrigendum to Commission Implementing Regulation \(EU\) 2016/322 of 10 February 2016 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions of the liquidity coverage requirement \(Official Journal of the European Union L 64 of 10 March 2016\)](#).

Textual Amendments

- F1** Inserted by [Commission Implementing Regulation \(EU\) 2016/322 of 10 February 2016 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions of the liquidity coverage requirement \(Text with EEA relevance\)](#).

REPORTING ON LIQUIDITY (PART 1: LIQUID ASSETS)

1. Liquid assets
 - 1.1. General remarks
 1. This is a summary template which contains information about assets for the purpose of reporting the liquidity coverage requirement as specified in Commission Delegated Regulation (EU) 2015/61. Items which do not need to be completed by credit institutions are coloured grey.
 2. Assets reported shall comply with the requirements set out in Title II of the Commission Delegated Regulation (EU) 2015/61.
 3. By derogation to paragraph 2, credit institutions shall not apply currency restrictions defined in Article 8(6), 10(1)(d) and 12(1)(c) of the Commission Delegated Regulation (EU) 2015/61 when completing the template on a significant currency basis, as required in Article 415(2) of Regulation (EU) No 575/2013. Credit institutions shall still apply jurisdiction restrictions.
 4. Credit institutions shall report the template in the corresponding currencies in accordance with Article 4(5) of Commission Delegated Regulation (EU) 2015/61.
 5. When referring to Article 9 of Commission Delegated Regulation (EU) 2015/61, credit institutions shall report, where relevant, the amount/market value of liquid assets taking into account the net liquidity outflows and inflows resulting from an early close-out of hedges defined in Article 8(5) and in accordance with the appropriate haircuts specified in Chapter 2.
 6. Commission Delegated Regulation (EU) 2015/61 only refers to rates and haircuts. In these instructions the word 'weighted' is used as general term for indicating the amount obtained after the application of the respective haircuts, rates and any other relevant additional instructions (in the case of e.g. secured lending and funding). The word 'weight' in the context of these instructions refers to a number between 0 and 1, which multiplied by the amount yields the weighted amount or the value according to Article 9 of Commission Delegated Regulation (EU) 2015/61 respectively.
 7. Credit institutions shall not double report items within and across sections 1.1.1., 1.1.2., 1.2.1., and 1.2.2.
 8. Some memorandum items are included in the associated template to these instructions. While not strictly necessary for the calculation of the ratio itself, they are required

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~~to be completed. These items provide necessary information to allow the competent authority complete an adequate assessment of credit institutions' compliance with the liquidity requirements. In some cases they represent a more granular breakdown of items included in the main sections of the templates while in other cases they reflect additional liquidity resources credit institutions may have access to.~~

1.2. Specific remarks

1.2.1. Specific requirements regarding CIUs

9. For items 1.1.1.10., 1.1.1.11., 1.2.1.6., 1.1.2.2., 1.2.2.10., 1.2.2.11., 1.2.2.12., 1.2.2.13., credit institutions shall report the appropriate proportion of the market value of the CIUs corresponding to the liquid assets underlying the undertaking, in accordance with the principles defined in Article 15(4) of the Commission Delegated Regulation (EU) 2015/61.

1.2.2. Specific requirements regarding grandfathering and transitional provisions

10. Credit institutions shall report items as referred to in Article 35, Article 36 and Article 37 of the Commission Delegated Regulation (EU) 2015/61 in the appropriate asset rows. A total of all asset amounts reported based on these article shall also be reported in the 'Memorandum' section for reference.

1.2.3. Specific requirements for reporting by Central Institutions

11. Central institutions, when reporting liquid assets corresponding to deposits from credit institutions placed at the central institution that are considered as liquid assets for the depositing credit institution, shall ensure that the reported amount of these liquid assets after haircut does not exceed the outflow from the corresponding deposits (Article 27(3) of the Commission Delegated Regulation (EU) 2015/61).

1.2.4. Specific requirements regarding settlement and forward starting transactions

12. All assets complying with Articles 7, 8 and 9 of the Commission Delegated Regulation (EU) 2015/61 which are in the stock of the credit institution on the reference date shall be reported in the relevant row in Template C72 even if they are sold or used in secured forward transactions. Consistently, no liquid assets shall be reported in the template C72.00 of Annex XXIV from forward starting transactions referring to contractually agreed but not yet settled purchases of liquid assets and forward purchases of liquid assets.

Liquid assets sub template

Instructions concerning specific columns

Column	Legal references and instructions
010	<p>Amount/Market value</p> <p>Credit institutions shall report in Column 010 the market value, or the amount where applicable, of the liquid assets defined in Title II of Commission Delegated Regulation (EU) 2015/61.</p> <p>The amount/market value reported in Column 010:</p> <p>— shall take into account net outflows and net inflows due to early close-</p>

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	<p>8(5) of the same Regulation;</p> <ul style="list-style-type: none"> — shall not take into account haircuts specified in Title II of the same Regulation; — shall include the proportion of deposits referred to in Article 16(1) (a) of the same Regulation that are holding differing specific assets in the corresponding asset rows; — shall be reduced, where applicable, by the amount of deposits defined in Article 16 placed at the central credit institution as referred to in Article 27(3) of the same Regulation. <p>When referring to Article 8(5) of the Commission Delegated Regulation (EU) 2015/61, credit institutions shall take into account the net cash flow, either outflow or inflow, that would arise if the hedge was to be closed out at the reporting reference date. This does not take into account potential future value changes in the asset.</p>
020	<p>Standard weight</p> <p>Column 020 contains weights reflecting the amount obtained after the application of the respective haircuts specified in Title II of the Commission Delegated Regulation (EU) 2015/61. Weights are intended to reflect the reduction in the value of the liquid assets after applying the appropriate haircuts.</p>
030	<p>Applicable weight</p> <p>Credit institutions shall report in Column 030 the applicable weight applied to liquid assets defined in Title II of the Commission Delegated Regulation (EU) 2015/61. Applicable weights may result in weighted average values and shall be reported in decimal terms (i.e. 1,00 for an applicable weight of 100 per cent, or 0,50 for an applicable weight of 50 per cent). Applicable weights may reflect, but are not limited to, firm-specific and national discretions. The figure reported in Column 030 shall not exceed the figure in Column 020.</p>
040	<p>Value according to Article 9</p> <p>Credit institutions shall report in Column 040 the value of the liquid asset in accordance with the definition set out in Article 9 of the Commission Delegated Regulation (EU)</p>

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	taking into account net liquidity outflows and inflows due to early close-out of hedges, multiplied by the applicable weight.
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Instructions concerning specific rows

ANNEX XXV Table 2: rows 1 - 63

REPORTING ON LIQUIDITY (PART 2 OUTFLOWS)

1. Outflows
 - 1.1. General remarks
 1. This is a summary template which contains information about liquidity outflows measured over the next 30 days, for the purpose of reporting the liquidity coverage requirement as specified in Commission Delegated Regulation (EU) 2015/61. Items which do not need to be completed by credit institutions are coloured grey.
 2. Credit institutions shall report the template in the corresponding currencies in accordance with Article 4(5) of Commission Delegated Regulation (EU) 2015/61.
 3. Some memorandum items are included in the associated template to these instructions. While not strictly necessary for the calculation of the ratio itself, they are required to be completed. These items provide necessary information to allow the competent authorities complete an adequate assessment of credit institutions' compliance with the liquidity requirements. In some cases they represent a more granular breakdown of the items included in the main sections of the templates while in other cases they reflect additional liquidity resources credit institutions may have access to.
 4. In accordance with Article 22(1) of Commission Delegated Regulation (EU) 2015/61, liquidity outflows shall:
 - i. include those categories referred to in Article 22(2) of Commission Delegated Regulation (EU) 2015/61
 - ii. be calculated by multiplying the outstanding balances of various categories of liabilities and off-balance sheet commitments by the rates at which they are expected to run off or be drawn down as indicated in Commission Delegated Regulation (EU) 2015/61.
 5. Commission Delegated Regulation (EU) 2015/61 only refers to rates and haircuts, and the word 'weight' just refers to these. In these instructions the word 'weighted' is used as general term for indicating the amount obtained after the application of the respective haircuts, rates and any other relevant additional instructions (in the case of e.g. secured lending and funding).
 6. Outflows within a group or an institutional protection scheme (except for outflows from undrawn credit or liquidity facilities provided by members of a group or an institutional protection scheme where the competent authority has granted permission to apply a preferential outflow rate and outflows from operational deposits maintained in the context of an institutional Protection Scheme or a cooperative network) shall be reported in the relevant categories. These outflows shall also be separately reported as memorandum items.

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7. ~~The liquidity outflows shall be reported only once in the template unless additional~~ outflows according to article 30 of the Commission Delegated Regulation (EU) 2015/61 are applicable or where the item is also a memorandum item. The reporting of the memorandum items does not affect the calculations of liquidity outflows.
8. When reporting in a significant currency, the following shall always apply:
- only items and flows denominated in that currency shall be reported;
 - in case of currency mismatch between legs of a transaction, only the leg in that currency shall be reported;
 - where the Commission Delegated Regulation (EU) 2015/61 allows netting it may only be applied to flows in that currency;
 - where a flow has multicurrency optionality, the credit institution shall make an assessment of the currency in which the flow is likely to occur and shall report the item only in that significant currency.
9. The standard weights in column 040 of template C 73.00 of Annex XXIV are those specified in the Commission Delegated Regulation (EU) 2015/61 by default and are provided here for information.
10. The template contains information about collateralised liquidity flows, referred to as 'secured lending and capital-market driven transactions' in Commission Delegated Regulation (EU) 2015/61, and for the purpose of calculating LCR as defined in that regulation.
11. A separate template is provided for collateral swaps, C 75.00 of Annex XXIV. Collateral swaps, which are collateral-versus-collateral transactions shall not be reported on the outflow template C 73.00 of Annex XXIV, which only covers cash-versus-collateral transactions.
- 1.2. Specific remarks regarding settlement and forward starting transactions
12. Credit institutions shall report outflows stemming from forward starting repos, reverse repos and collateral swaps that start within the 30 day horizon and mature beyond the 30 day horizon where the initial leg produces an outflow. In the case of a reverse repo, the amount to be lent to the counterparty shall be considered as an outflow and reported in item 1.1.7.3. net of the market value of the asset to be received as collateral and after the application of the related LCR haircut if the asset qualifies as liquid asset. If the amount to be lent is lower than of the market value of the asset (after LCR haircut) to be received as collateral, the difference shall be reported as an inflow. If the collateral to be received does not qualify as liquid asset, the outflow shall be reported in full. In the case of repo, where the market value of the asset to be lent as collateral after the application of the related LCR haircut (if the asset qualifies as liquid asset) is larger than the cash amount to be received, the difference is to be reported as an outflow in the above mentioned row. For collateral swaps, where the net effect of the initial swap of liquid assets (taking into account LCR haircuts) gives rise to an outflow this outflow shall be reported in the above mentioned row.
- Forward repos, forward reverse repos and forward collateral swaps that start and mature within the LCR's 30 day horizon do not have any impact on a bank's LCR and can be ignored
13. Decision tree for sections 1 of C 73.00 of Annex XXIV, the decision tree is without prejudice to the memorandum items reporting. The decision tree is part of the instructions to specify prioritization assessment criteria for the assignment of each reported item in order to secure homogenous and comparable reporting. Going through

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the rest of the instructions. For the sake of simplicity the decision tree ignores totals and subtotals; this however does not mean that they shall not be reported as well. DA refers to Commission Delegated Regulation (EU) 2015/61.

ANNEX XXV Table 3: rows 1 - 99

1.3. Instructions concerning specific columns

Column	Legal references and instructions
010	<p>Amount</p> <p>1.1. Unsecured transactions/deposits specific instructions: Credit institutions shall report here the outstanding balance of various categories of liabilities and off-balance sheet commitments as specified in Articles 22 to 31 of Commission Delegated Regulation (EU) 2015/61. Subject to prior approval of the competent authority within each category of outflows, the amount of each item reported in Column 010 of template C 73.00 of Annex XXIV shall be netted by subtracting the relevant amount of interdependent inflow in accordance with Article 26.</p> <p>1.2. Secured lending and capital market-driven transactions specific instructions: Credit institutions shall report here the outstanding balance of the liabilities in accordance with Article 22(2) of Commission Delegated Regulation (EU) 2015/61, which represent the cash leg of the secured transaction.</p>
020	<p>Market value of collateral extended Secured lending and capital market-driven transactions specific instructions: Credit institutions shall report here the market value of extended collateral which is calculated as the current market value gross of haircut and net of flows resulting from unwinding associated hedges (in accordance with Article 8(5) of Commission Delegated Regulation (EU) 2015/61 and subject to the following conditions: — These extended collateral to be reported only refer to Level 1, 2A and 2B assets that would</p>

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	<p>assets in accordance with Title II. Where collateral is Level 1, 2A or 2B but would not qualify as liquid asset in accordance with Title II of Commission Delegated Regulation (EU) 2015/61 it shall be reported as non-liquid. Similarly, where a credit institution may only recognize part of their foreign currency shares, or foreign currency central government or bank assets, or domestic currency central government or central bank assets within their HQLA, only the recognizable part shall be reported within the Levels 1, 2A and 2B rows (in accordance with Article 12(1)(c)(i) to (iii) and Article 10(1)(d) of Commission Delegated Regulation (EU) 2015/61. Where the particular asset is used as collateral but in an amount which is surplus to the portion which can be recognized within liquid assets, the surplus amount shall be reported in the non-liquid section;</p> <p>— Level 2A assets shall be reported in the corresponding L2A asset row, even if the Alternative Liquidity Approach is being followed (i.e. do not move L2A to L1 in the secured transaction reporting).</p>
030	<p>Value of collateral extended according to Article 9 Secured lending and capital market-driven transactions specific instructions: Credit institutions shall report here the value of extended collateral in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61. This is calculated by multiplying Column 020 of template C 73.00 of Annex XXIV by the applicable weight/haircut from template C 72.00 of Annex XXIV corresponding to asset type. Column 030 of template C 73.00 of Annex XXIV is used in the calculation of the adjusted amount of liquid assets in template C 76.00 of Annex XXIV.</p>
040	<p>Standard Weight Articles 24 – 31 of Commission Delegated Regulation (EU) 2015/61</p>

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4. ~~Inflows within a group or an institutional protection scheme (except for inflows from undrawn credit or liquidity facilities provided by members of a group or an institutional protection scheme where the competent authority has granted permission to apply a preferential inflow rate) shall be assigned to the relevant categories. Unweighted amounts shall additionally be reported as memorandum items under section 4 of the template (lines 460-480).~~
5. In accordance with Article 32(6) of Delegated Regulation (EU) 2015/61, credit institutions shall not report inflows from any of the liquid assets reported in accordance with Title II of that Regulation other than payments due on the assets that are not reflected in the market value of the asset.
6. Inflows which are to be received in third countries where there are transfer restrictions or which are denominated in non-convertible currencies shall be reported in the relevant rows of sections 1.1., 1.2. or 1.3. The inflows shall be reported in full, regardless of the amount of outflows in the third country or currency.
7. Monies due from securities issued by the credit institution itself or by a related entity shall be taken into account on a net basis with an inflow rate applied on the basis of the inflow rate applicable to the underlying asset pursuant to Article 32(3)(h) of Commission Delegated Regulation (EU) 2015/61.
8. In accordance with Article 32(7) of Commission Delegated Regulation (EU) 2015/61, credit institutions shall not report inflows from any new obligations entered into.
9. In the case of a significant currency identified in accordance with Article 4(5) of Commission Delegated Regulation (EU) 2015/61, the reported balances shall comprise only those which are denominated in the significant currency to ensure that currency gaps are correctly reflected. This may mean that only one side of the transaction is reported in the significant currency template. For instance, in case of FX derivatives, credit institutions may only net inflows and outflows in accordance with Article 21 of Commission Delegated Regulation (EU) 2015/61 where they are denominated in the same currency.
10. The Column structure of this template is built to accommodate the different caps on inflows applicable pursuant to Article 33 of Commission Delegated Regulation (EU) 2015/61. In this regard, the template is based on three sets of Columns, one set for each cap treatment (75 % cap, 90 % cap, and exempted from the cap). Credit institutions reporting on a consolidated basis may use more than one such set of Columns if different entities under the same consolidation qualify for different cap treatments.
11. In accordance with Article 2(3)(c) of Commission Delegated Regulation (EU) 2015/61 regarding consolidation, liquidity inflows in a subsidiary undertaking in a third country which are subject under the national law of that third country to lower rates than those specified in Title III of the regulation shall be subject to consolidation in accordance with the lower rates specified in the national law of the third country.
12. Commission Delegated Regulation (EU) 2015/61 only refers to rates and haircuts, and the word 'weight' in the template just refers to these in the appropriate context. The word 'weighted' in this Annex shall be understood as a general term for indicating the amount calculated after the application of the respective haircuts, rates and any other relevant additional instructions (e.g. in the case of secured lending and funding).
13. Some 'memorandum items' are included in the associated templates to these instructions. While not strictly necessary for the calculation of the ratio itself, they

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the competent authority to complete an adequate assessment of credit institutions' compliance with the liquidity requirements. In some cases they represent a more granular breakdown of items included in the main sections of the templates while in other cases they reflect additional liquidity resources credit institutions may have access to.

2.2. Specific remarks regarding secured lending and capital market-driven transactions

1. The template categories collateralised flows by the quality of the underlying asset or HQLA eligibility. A separate template is provided for collateral swaps — C 75.00 of ANNEX XXIV. Collateral swaps, which are collateral-versus-collateral transactions shall not be reported on the inflow template (C 74.00 of ANNEX XXIV) which only covers cash-versus-collateral transactions.
2. In the case of a significant currency return, the reported balances shall comprise only those which are denominated in the significant currency to ensure that currency gaps are correctly reflected. This may mean that only one side of the transaction is reported in the significant currency template. Hence a reverse repo transaction can result in a negative inflow. Reverse repo transactions reported in the same item shall be summed (positives and negatives). If the total is positive then this shall be reported on the inflow template. If the total is negative then this shall be reported on the outflow template. This approach shall be followed vice-versa for repos.
3. Credit institutions shall only report the Level 1, Level 2A and Level 2B assets that qualify as liquid assets in accordance with Title II of Commission Delegated Regulation (EU) 2015/61. Where collateral is Level 1, Level 2A or Level 2B but does not qualify as a liquid asset in accordance with Title II of Commission Delegated Regulation (EU) 2015/61 it shall be reported as non-liquid. Similarly, where a credit institution may only recognise part of their foreign currency shares, or foreign currency central government or bank assets, or domestic currency central government or central bank assets within their HQLA, only the recognisable part shall be reported within the rows related to Level 1, Level 2A and Level 2B assets (refer to Article 12(1)(c)(i)-(iii) and Article 10(1)(d) of Commission Delegated Regulation (EU) 2015/61). Where the particular asset is used as collateral but for an amount which is surplus to the portion which can be recognised as liquid assets, the surplus amount shall be reported in the non-liquid section. Level 2A assets shall be reported in the corresponding Level 2A asset row, even if the Alternative Liquidity Approach under Article 19 of Commission Delegated Regulation (EU) 2015/61 is being followed.

2.3. Specific remarks regarding settlement and forward starting transactions

Credit institutions shall report inflows stemming from forward starting repos that start within the 30 day horizon and mature beyond the 30 day horizon. The inflow to be received shall be reported in {C 74.00; r260} ('other inflows'), net of the market value of the asset to be delivered to the counterparty after the application of the related LCR haircut. If the asset is not a 'liquid asset', the inflow to be received shall be reported in full. The asset to be pledged as collateral shall be reported in C 72.00 if the institution holds the asset in its book at the reference date and it fulfills the related conditions.

Credit institutions shall report inflows stemming from forward starting repos, reverse repos and collateral swaps that start within the 30 day horizon and mature beyond the 30 day horizon where the initial leg produces an inflow. In the case of a repo, the inflow to be received shall be reported in {C 74.00; r260} ('other inflows'), net of the market value of the asset to be delivered to the counterparty after the application of the related LCR haircut. If the amount to be

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Forward repos, forward reverse repos and forward collateral swaps that start and mature within the LCR's 30 day horizon do not have any impact on a bank's LCR and can be ignored.

2.4. Decision tree on LCR inflows in accordance with Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61

1. The decision tree is without prejudice to the reporting of the memorandum items. The decision tree is part of the instructions to specify prioritisation assessment criteria for the assignment of each reported item in order to secure homogenous and comparable reporting. Going through the decision tree alone is not sufficient — credit institutions shall comply with the rest of the instructions at all times.
2. For the sake of simplicity, the decision tree ignores totals and subtotals; this however does not necessarily imply that they shall not also be reported.

2.4.1. Decision tree on rows in template C 74.00 of ANNEX XXIV

ANNEX XXV Table 6: rows 1 - 73

2.4.2. Decision tree on columns in template C 74.00 of ANNEX XXIV

ANNEX XXV Table 7: rows 1 - 51

2.5. Inflows sub template

2.5.1. Instructions concerning specific **columns**

Column	Legal references and instructions
010	Amount — Subject to the 75 % cap on inflows Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61 For rows {040},{060}-{090},{120}-{130},{150}-{260},{290}-{360},{380}-{400},{440}-{450} and {470}-{520}, credit institutions shall report in Column 010 the total amount of assets/monies due/maximum amounts that can be drawn that are subject to the 75 % cap on inflows as specified in

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Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, ANNEX XXV is up to date with all changes known to be in force on or before 06 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 at <https://www.legislation.gov.uk/ukdsi/2018/0001/eng/si/si20181115/sch/sch20181115pt4>

	<p>Regulation (EU) 2015/61 and following the relevant instructions included here.</p> <p>Where a competent authority has approved a partial exemption from the cap on inflows in accordance with Article 33(2) of Commission Delegated Regulation (EU) 2015/61, the part of the amount subject to the exemption shall be reported in Column 020 or 030 and the part of the amount not subject to the exemption shall be reported in Column 010.</p>
020	<p>Amount — Subject to the 90 % cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {040},{060}-{090},{120}-{130},{150}-{260},{290}-{360},{380}-{400},{440}-{450} and {470}-{520}, credit institutions shall report in Column 020 the total amount of assets/monies due/maximum amounts that can be drawn that are subject to the 90 % cap on inflows as specified in Article 33(4) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61 and following the relevant instructions included here.</p> <p>Where a competent authority has approved a partial exemption from the cap on inflows in accordance with Article 33(2) of Commission Delegated Regulation (EU) 2015/61, the part of the amount subject to the exemption shall be reported in Column 020 or 030 and the part of the amount not subject to the exemption shall be reported in Column 010.</p>
030	<p>Amount — Exempted from the cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {040},{060}-{090},{120}-{130},{150}-{260},{290}-{360},{380}-{400},{440}-{450} and {470}-{520}, credit institutions shall report in Column 030 the total amount of assets/monies due/maximum amounts that can be drawn that are fully exempted from the cap on inflows as specified in Article 33(2), Article 33(3) and Article 33(5) of Commission Delegated</p>

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	<p>2015/61, the market value of collateral received in secured lending and capital market-driven transactions subject to the exemption shall be reported in Column 050 or 060 and the market value of collateral received in secured lending and capital market-driven transactions not subject to the exemption shall be reported in Column 040.</p>
060	<p>Market value of collateral received — Exempted from the cap on inflows Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61 For rows {290}-{350} and for row {490}, credit institutions shall report in Column 060 the market value of collateral received in secured lending and capital market-driven transactions that are fully exempted from the cap on inflows as specified in Article 33(2), Article 33(3) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61. Where a competent authority has approved a partial exemption from the cap on inflows in accordance with Article 33(2) of Commission Delegated Regulation (EU) 2015/61, the market value of collateral received in secured lending and capital market-driven transactions subject to the exemption shall be reported in Column 050 or 060 and the market value of collateral received in secured lending and capital market-driven transactions not subject to the exemption shall be reported in Column 040.</p>
070	<p>Standard Weight Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61 The standard weights in Column 070 are those specified in the Commission Delegated Regulation (EU) 2015/61 by default and are provided for information only.</p>
080	<p>Applicable Weight- Subject to the 75 % cap on inflows Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61 The Applicable Weight are those specified in Articles 32 to 34 of Commission Delegated Regulation (EU) 2015/61. Applicable</p>

Status: Point in time view as at 31/01/2020.

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	<p>values and shall be reported in decimal terms (i.e. 1.00 for an applicable weight of 100 per cent, or 0.50 for an applicable weight of 50 per cent). Applicable weights may reflect, but are not limited to, firm-specific and national discretions.</p> <p>For rows {040}, {060}-{090}, {120}-{130}, {150}-{260}, {450}, {470}-{480} and {500}-{510} credit institutions shall report in Column 080 the average weight applied to assets/monies due/maximum amounts that can be drawn that are subject to the 75 % cap on inflows as specified in Article 33(1) of Commission Delegated Regulation (EU) 2015/61. For rows {060}-{090} and {170} the applicable weight in Column 080 shall be reported as the ratio of Column 140 to Column 010.</p> <p>For rows {290}-{350}, {380}-{400} and {490} credit institutions shall report in Column 080 the average weight applied to the market value of the collateral received in secured lending and capital market-driven transactions where the secured lending transaction is subject to the 75 % cap on inflows as specified in Article 33(1) of Commission Delegated Regulation (EU) 2015/61.</p>
090	<p>Applicable Weight- Subject to the 90 % cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>The Applicable Weight are those specified in Articles 32 to 34 of Commission Delegated Regulation (EU) 2015/61. Applicable weights may result in weighted average values and shall be reported in decimal terms (i.e. 1.00 for an applicable weight of 100 per cent, or 0.50 for an applicable weight of 50 per cent). Applicable weights may reflect, but are not limited to, firm-specific and national discretions.</p> <p>For rows {040}, {060}-{090}, {120}-{130}, {150}-{260}, {450}, {470}-{480} and {500}-{510} credit institutions shall report in Column 090 the average weight applied to assets/monies due/maximum amounts that can be drawn that are subject to the 90 % cap on inflows as specified in Article 33(4) and Article 33(5) of Commission Delegated</p>

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110	<p>Value of collateral received according to Article 9 — Subject to the 75 % cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {290}-{350} and for row {490}, credit institutions shall report in Column 110 the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions that are subject to the 75 % cap on inflows as specified in Article 33(1) of Commission Delegated Regulation (EU) 2015/61.</p> <p>Where a competent authority has approved a partial exemption from the cap on inflows in accordance with Article 33(2) of Commission Delegated Regulation (EU) 2015/61, the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions subject to the exemption shall be reported in Column 120 or 130 and the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions not subject to the exemption shall be reported in Column 110.</p>
120	<p>Value of collateral received according to Article 9 — Subject to the 90 % cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {290}-{350} and for row {490}, credit institutions shall report in Column 120 the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions that are subject to the 90 % cap on inflows as specified in Article 33(4) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61.</p> <p>Where a competent authority has approved a partial exemption from the cap on inflows in accordance with Article 33(2) of Commission Delegated Regulation (EU) 2015/61, the value of collateral received in</p>

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	<p>Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions subject to the exemption shall be reported in Column 120 or 130 and the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions not subject to the exemption shall be reported in Column 110.</p>
130	<p>Value of collateral received according to Article 9 — Exempted from the cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {290}-{350} and for row {490}, credit institutions shall report in Column 130 the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions that are fully exempted from the cap on inflows as specified in Article 33(2), Article 33(3) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61.</p> <p>Where a competent authority has approved a partial exemption from the cap on inflows in accordance with Article 33(2) of Commission Delegated Regulation (EU) 2015/61, the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions subject to the exemption shall be reported in Column 120 or 130 and the value of collateral received in accordance with Article 9 of Commission Delegated Regulation (EU) 2015/61 in secured lending and capital market-driven transactions not subject to the exemption shall be reported in Column 110.</p>
140	<p>Inflow — Subject to the 75 % cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {040},{120}-{130},{150}-{160},{180}-{260},{380}-{400},{450},{470}-{480} and {500}-{510} credit institutions shall report in Column 140 total inflows that</p>

Status: Point in time view as at 31/01/2020.

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	<p>in template C 73.00 of ANNEX XXIV.</p> <p>— If contractual commitments to the customer are greater than 100 % of monies due reported in Column 020, '0' shall be reported in Column 150 and the difference between the contractual commitments and monies due in Column 020 shall be reported as 'contingent funding obligations' in sections 1.1.6.6.1.1., 1.1.6.6.1.2., 1.1.6.6.1.3. or 1.1.6.6.1.4. in template C 73.00 of ANNEX XXIV.</p> <p>— Credit institutions shall ensure that there is no double-counting of such items with template C 73.00 of ANNEX XXIV.</p> <p>For row {170}, credit institutions shall report in Column 150 total inflows that are subject to the 90 % cap on inflows as specified in Article 33(4) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61 only if the credit institution received this commitment in order for them to disburse a promotional loan to a final recipient, or have received a similar commitment from a multilateral development bank or a public sector entity.</p> <p>For rows {290}-{350} and for row {490}, credit institutions shall report in Column 150 total inflows that are subject to the 90 % cap on inflows as specified in Article 33(4) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61 which shall be calculated by subtracting Column 120 from Column 020. If the result is positive, it shall be reported in Column 150; if the result is negative, '0' shall be reported.</p>
<p>160</p>	<p>Inflow — Exempted from the cap on inflows</p> <p>Article 32, Article 33 and Article 34 of Commission Delegated Regulation (EU) 2015/61</p> <p>For rows {040}, {120}-{130}, {150}-{160}, {180}-{260}, {380}-{400}, {450}, {470}-{480} and {500}-{510} credit institutions shall report in Column 160 total inflows that are fully exempted from the cap on inflows as specified in Article 33(2), Article 33(3)</p>

Status: Point in time view as at 31/01/2020.

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	<p>institution received this commitment in order for them to disburse a promotional loan to a final recipient, or have received a similar commitment from a multilateral development bank or a public sector entity.</p> <p>For rows {290}-{350} and for row {490}, credit institutions shall report in Column 160 total inflows that fully exempted from the cap on inflows as specified in Article 33(2), Article 33(3) and Article 33(5) of Commission Delegated Regulation (EU) 2015/61 which shall be calculated by subtracting Column 130 from Column 030. If the result is positive, it shall be reported in Column 160; if the result is negative, '0' shall be reported.</p>
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2.5.2. Instructions concerning specific rows

ANNEX XXV Table 9: rows 1 - 54

REPORTING ON LIQUIDITY (PART 4: COLLATERAL SWAPS)

3. Collateral swaps

3.1. General remarks

1. Any transaction maturing within 30 days in which non-cash assets are swapped for other non-cash assets, shall be reported in this Template. Items which do not need to be completed by institutions are colored grey.
2. Collateral swaps that mature within 30 days shall lead to an outflow for the excess liquidity value of the assets borrowed compared to the liquidity value of the assets lent unless the counterparty is a central bank in which case a 0 % outflow shall apply.
3. Collateral swaps that mature within 30 days shall lead to an inflow for the excess liquidity value of the assets lent compared to the liquidity value of the assets borrowed unless the collateral obtained is re-hypothecated to cover short positions that can be extended beyond 30 days in which case a 0 % inflow shall apply.
4. For liquid assets the liquidity value is according to Article 9, for non-liquid assets the liquidity value is zero.
5. Each collateral swap transaction shall be assessed individually and the flow reported as either an outflow or an inflow (per transaction) in the corresponding row. If one trade contains multiple categories of collateral type (e.g. a basket of collateral) then for reporting it shall be split into parts corresponding with the template rows and assessed in parts.
6. In the case of a significant currency return, the reported balances shall comprise only those which are denominated in the significant currency to ensure that currency gaps are correctly reflected. This may mean that only one side of the transaction is reported in the significant currency template, with corresponding impact on the excess liquidity value.

Status: Point in time view as at 31/01/2020.

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7. ~~Credit institutions shall report the template in the corresponding currencies in accordance with Article 4(5) of Commission Delegated Regulation (EU) 2015/61.~~
8. Collateralized derivatives flows within 30 days shall be reported on this Template in Columns 090-120, not in Columns 010-080.
- 1.2. Specific remarks
9. Institutions shall only report the Level 1, 2A and 2B assets that qualify as liquid assets in accordance with Title II. For collateral lent, this refers to assets that would qualify upon maturity as liquid assets in accordance with Title II, including general and operational requirements as defined in Articles 7 and 8 of the Commission Delegated Regulation (EU) 2015/61.
10. Where collateral meets the criteria for Level 1, 2A or 2B in Articles 10-19 of the Commission Delegated Regulation (EU) 2015/61 but does not qualify as liquid asset in accordance with Title II, including general and operational requirements as defined in Articles 7 and 8 of the Commission Delegated Regulation (EU) 2015/61, it shall be reported as non-liquid. Similarly, where an institution may only recognize part of their foreign currency shares, or foreign currency central government or bank assets, or domestic currency central government or central bank assets within their HQLA, only the recognizable part shall be reported within the Levels 1, 2A and 2B rows (refer to Article 12(1)(c)(i) to (iii) and Article 10(1)(d)). Where the particular asset is used as collateral but in an amount which is surplus to the portion which can be recognised within liquid assets, the surplus amount shall be reported in the non-liquid section.
11. Collateral Swaps involving Level 2A assets shall be reported in the corresponding L2A asset row, even if the Alternative Liquidity Approach is being followed (i.e. do not move L2A to L1 in the collateral swaps reporting).

Collateral swaps sub template

Instructions concerning specific columns

Column	Legal references and instructions
010	Market value of collateral lent The market value of the collateral lent shall be reported in Column 010. The market value shall reflect current market value, be gross of haircut and be net of flows resulting from unwinding associated hedges [Article 8(5)].
020	Liquidity value of collateral lent The liquidity value of the collateral lent shall be reported in Column 020. For liquid assets, the liquidity value shall reflect the value of the asset net of haircut. The weight used shall have a relationship with the weight/haircut applied to the corresponding asset type in Template C 72.00 of Annex XXIV. The weight used is to be determined by the institution but institutions shall be guided by the minimum standard weights in Title II for the respective asset.
030	Market value of collateral borrowed

Status: Point in time view as at 31/01/2020.

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	<p>hypothecated to cover short positions that can be extended beyond 30 days in which case zero inflow shall be reported. Column 080 shall be used where the transaction is exempt from the cap on inflows.</p>
090	<p>Collateralised derivatives only: Market value of collateral lent The market value of the collateral lent shall be reported in Column 090. The market value shall reflect current market value, be gross of haircut and be net of flows resulting from unwinding associated hedges [Article 8(5)].</p>
100	<p>Collateralised derivatives only: Liquidity value of collateral lent The liquidity value of the collateral lent shall be reported in Column 100. For liquid assets, the liquidity value shall reflect the value of the asset net of haircut. The weight used shall have a relationship with the weight/haircut applied to the corresponding asset type in Template C 72.00 of Annex XXIV. The weight used is to be determined by the institution but institutions shall be guided by the minimum standard weights in Title II for the respective asset.</p>
110	<p>Collateralised derivatives only: Market value of collateral borrowed The market value of the collateral borrowed shall be reported in Column 110. The market value shall reflect current market value, be gross of haircut and be net of flows resulting from unwinding associated hedges [Article 8(5)].</p>
120	<p>Collateralised derivatives only: Liquidity value of collateral borrowed The liquidity value of the collateral borrowed shall be reported in Column 120. For liquid assets, the liquidity value shall reflect the value of the asset net of haircut. The weight used shall have a relationship with the weight/haircut applied to the corresponding asset type in Template C 72.00 of Annex XXIV. The weight used is to be determined by the institution but institutions shall be guided by the minimum standard weights in Title II for the respective asset.</p>

Instructions concerning specific rows

Status: Point in time view as at 31/01/2020.

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REPORTING ON LIQUIDITY (PART 5: CALCULATIONS)

4. Calculations

4.1. General remarks

This is a summary template which contains information about calculations for the purpose of reporting the liquidity coverage requirement as specified in Commission Delegated Regulation (EU) 2015/61. Items which do not need to be completed by institutions are coloured grey.

4.2. Specific remarks

Cell references are given in the format: template; row; column. For example, {C 72.00; r130; c040} refers to Liquid Assets template; row 130; column 040.

Calculations sub template

Instructions concerning specific rows]

ANNEX XXV Table 12: rows 1 - 44

Status:

Point in time view as at 31/01/2020.

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, ANNEX XXV is up to date with all changes known to be in force on or before 06 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.

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.