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Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, CHAPTER 3 is up to date with all changes known to be in force on or before 25 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)

CHAPTER 3

**FORMAT AND FREQUENCY OF REPORTING ON OWN FUNDS,
OWN FUNDS REQUIREMENTS AND FINANCIAL INFORMATION**

SECTION 1

Format and frequency of reporting on own funds and own funds requirements

Article 5

**Format and frequency of reporting on own funds and on own funds
requirements for institutions on an individual basis, except for investment
firms subject to article 95 and 96 of Regulation (EU) No 575/2013**

In order to report information on own funds and on own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on an individual basis, institutions shall submit all the information listed in paragraphs (a) and (b).

- (a) Institutions shall submit the following information with a quarterly frequency:
- (1) the information relating to own funds and own funds requirements as specified in templates 1 to 5 of Annex I, according to the instructions in Part II point 1 of Annex II;
 - (2) the information on credit risk and counterparty credit risk exposures treated under the Standardised Approach as specified in template 7 of Annex I, according to the instructions in Part II point 3.2 of Annex II;
 - (3) the information on credit risk and counterparty credit risk exposures treated under the Internal Rating Based Approach as specified in template 8 of Annex I, according to the instructions in Part II point 3.3 of Annex II;
 - (4) [^Fthe information on the geographical distribution of exposures by country, as well as aggregated at a total level, as specified in template 9 of Annex I, according to the instructions in Part II point 3.4 of Annex II. With regard to the information specified in templates 9.1 and 9.2 in particular, information on the geographical distribution of exposures by country shall be reported where non-domestic original exposures in all 'non-domestic' countries in all exposures classes, as reported in row 850 of template 4 of Annex I, are equal or higher than 10 % of total domestic and non-domestic original exposures as reported in row 860 of template 4 of Annex I. For this purpose exposures shall be deemed to be domestic where they are exposures to counterparties located in the Member State where the institution is located. The entry and exit criteria of Article 4 shall apply;]

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Based Approach as specified in template 10 of Annex I, according to the instructions in Part II point 3.5 of Annex II;

- (6) the information on settlement risk as specified in template 11 of Annex I, according to the instructions in Part II point 3.6 of Annex II;
- (7) [F2]
- (8) [F3 the information on securitisation exposures specified in template 13.01 of Annex I, in accordance with the instructions in point 3.7 of Part II of Annex II;]
- (9) the information on own funds requirements and losses relating to operational risk as specified in template 16 of Annex I, according to the instructions in Part II point 4.1 of Annex II;
- (10) the information on own funds requirements relating to market risk as specified in templates 18 to 24 of Annex I, according to the instructions in Part II point 5.1 to 5.7 of Annex II;
- (11) the information on own funds requirements relating to credit valuation adjustment risk as specified in template 25 of Annex I, according to the instructions in Part II point 5.8 of Annex II [F1;]
- (12) [F4 the information on prudent valuation specified in template 32 of Annex I in accordance with the instructions in Part II, point 6 of Annex II as follows:
 - (i) all institutions shall report the information specified in template 32.1 of Annex I in accordance with the instructions in Part II, point 6 of Annex II;
 - (ii) in addition to the reporting referred to in point (i), institutions that apply the core approach pursuant to Regulation (EU) 2016/101 shall also report the information specified in template 32.2 of Annex I in accordance with the instructions in Part II, point 6 of Annex II;
 - (iii) in addition to the requirements referred to in points (i) and (ii), institutions that apply the core approach pursuant to Regulation (EU) 2016/101 and which exceed the threshold referred to in Article 4(1) of that Regulation at their respective reporting level, shall also report the information specified in templates 32.3 and 32.4 of Annex I in accordance with the instructions in Part II, point 6 of Annex II.

For the purposes of point (a)(12), the entry and exit criteria of Article 4 shall not apply.]

- (b) Institutions shall submit the following information with a semi-annual frequency:
 - (1) [F3 the information on all securitisation exposures as specified in templates 14 and 14.01 of Annex I, in accordance with the instructions in point 3.9 of Part II of Annex II;

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where they are part of a group in the same country in which they are subject to own funds requirements;]

- (2) [F⁵the information on material losses stemming from operational risk events as follows:
- (a) institutions which calculate own funds requirements relating to operational risk in accordance with Chapter 4 of Title III of Part Three of Regulation (EU) No 575/2013 shall report this information as specified in templates 17.01 and 17.02 of Annex I, in accordance with the instructions in point 4.2 of Part II of Annex II;
 - (b) institutions which calculate the own funds requirements relating to operational risk in accordance with Chapter 3 of Title III of Part Three of Regulation (EU) No 575/2013 and that meet at least one of the following criteria shall report this information as specified in templates 17.01 and 17.02 of Annex I in accordance with the instructions in point 4.2 of Part II of Annex II:
 - (i) the ratio of the individual balance sheet total to the sum of individual balance sheet totals of all institutions within the same Member State is equal to or above 1 %, where balance sheet total figures are based on year-end figures for the year before the year preceding the reporting reference date;
 - (ii) the total value of the institution's assets exceeds EUR 30 billion;
 - (iii) the total value of the institution's assets exceeds both EUR 5 billion and 20 % of the GDP of the Member State where it is established;
 - (iv) the institution is one of the three largest institutions established in a particular Member State measured by the total value of its assets;
 - (v) the institution is the parent of subsidiaries, which are themselves credit institutions established in at least two Member States other than the Member State where the parent institution is authorised and where both of the following conditions are met:
 - the value of the institution's consolidated total assets exceeds EUR 5 billion,
 - more than 20 % of either the institution's consolidated total assets as defined in template 1.1 of Annex III or IV, as applicable, or the institution's consolidated total liabilities as defined in template 1.2 of Annex III or IV, as applicable, relates to activities with counterparties located in a Member State

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- other than that where the parent institution is authorised;
- (c) institutions which calculate the own funds requirements relating to operational risk in accordance with Chapter 3 of Title III of Part Three of Regulation (EU) No 575/2013 and for which none of the conditions in point (b) is met, shall report the information referred to in points (i) and (ii) below in accordance with the instructions in point 4.2 of Part II of Annex II:
- (i) the information as specified for column 080 of template 17.01 of Annex I for the following rows:
- number of events (new events) (row 910),
 - gross loss amount (new events) (row 920),
 - number of events subject to loss adjustments (row 930),
 - loss adjustments relating to previous reporting periods (row 940),
 - maximum single loss (row 950),
 - sum of the five largest losses (row 960),
 - total direct loss recovery (except insurance and other risk transfer mechanisms) (row 970),
 - total recoveries from insurance and other risk transfer mechanisms (row 980);
- (ii) the information as specified in template 17.02 of Annex I;
- (d) the institutions referred to in point (c) may report the complete set of information specified in templates 17.01 and 17.02 of Annex I, in accordance with the instructions in point 4.2 of Part II of Annex II;
- (e) institutions which calculate the own funds requirements relating to operational risk in accordance with Chapter 2 of Title III of Part Three of Regulation (EU) No 575/2013 and that meet at least one of the conditions (ii) to (v) of point (b) shall report this information as specified in templates 17.01 and 17.02 of Annex I in accordance with the instructions in point 4.2 of Part II of Annex II;
- (f) institutions which calculate the own funds requirements relating to operational risk in accordance with Chapter 2 of Title III of Part Three of Regulation (EU) No 575/2013 and for which none of the conditions set out in points (ii) to (v) of point (b) are met, may report the information referred to in templates 17.01 and 17.02 of Annex I in accordance with the instructions in point 4.2 of Part II of Annex II;
- (g) the entry and exit criteria of Article 4 shall apply;]
- (3) ^{F6}the information on sovereign exposures as follows:
- (a) institutions shall report the information specified in template 33 of Annex I in accordance with the instructions in ^{F1}point 7 of Part II of Annex II] where the aggregate carrying amount of financial

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- equal or higher than 1 % of the sum of total carrying amount for 'Debt securities and Loans and advances'. For the purposes of determining those carrying amounts, institutions shall apply the definitions used in templates 4.1 to 4.4.1 of Annex III or templates 4.1 to 4.4.1 and 4.6 to 4.10 of Annex IV, as applicable;
- (b) institutions that meet the criterion referred to in point (a) and where the value reported for domestic exposures of non-derivative financial assets as defined in row 010, column 010 of template 33 of Annex I is less than 90 % of the value reported for domestic and non-domestic exposures for the same data point, shall report the information specified in template 33 of Annex I in accordance with the instructions in [F1 point 7 of Part II of Annex II] of Annex II aggregated at a total level and for each individual country they are exposed to;
- (c) institutions that meet the criterion referred to in point (a) but do not meet the criterion referred in point (b) shall report the information specified in template 33 of Annex I in accordance with the instructions in [F1 point 7 of Part II of Annex II] with exposures aggregated at both a total level and at domestic level;
- (d) the entry and exit criteria of Article 4 shall apply.]

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2018/1627 of 9 October 2018 amending Implementing Regulation (EU) No 680/2014 as regards prudent valuation for supervisory reporting (Text with EEA relevance).
- F2** Deleted 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).
- F3** 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).
- F4** Inserted by Commission Implementing Regulation (EU) 2018/1627 of 9 October 2018 amending Implementing Regulation (EU) No 680/2014 as regards prudent valuation for supervisory reporting (Text with EEA relevance).
- F5** Substituted by Commission Implementing Regulation (EU) 2017/2114 of 9 November 2017 amending Implementing Regulation (EU) No 680/2014 as regards templates and instructions (Text with EEA relevance).
- F6** Inserted by Commission Implementing Regulation (EU) 2017/2114 of 9 November 2017 amending Implementing Regulation (EU) No 680/2014 as regards templates and instructions (Text with EEA relevance).

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Article 6

Format and frequency of reporting on own funds and own funds requirements on a consolidated basis, except for groups which only consist of investment firms subject to articles 95 and 96 of Regulation (EU) No 575/2013

In order to report information on own funds and own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on a consolidated basis, institutions in a member state shall submit:

- (a) the information specified in Article 5 in the frequency specified therein but on a consolidated basis;
- (b) the information specified in template 6 of Annex I according to the instructions provided in point 2 of Part II of Annex II regarding entities included in the scope of consolidation, with a semi-annual frequency.

Article 7

Format and frequency of reporting on own funds and own funds requirements for investment firms subject to Articles 95 and 96 Regulation (EU) No 575/2013 on an individual basis

1 In order to report information on own funds and on own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on an individual basis, investment firms subject to Article 95 of Regulation (EU) No 575/2013 shall submit the information specified in templates 1 to 5 of Annex I, according to the instructions in point 1 of Part II of Annex II with a quarterly frequency.

2 In order to report information on own funds and own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on an individual basis, investment firms subject to Article 96 of Regulation (EU) No 575/2013 shall submit the information specified in points (a) and (b) (1) of Article 5 of this Regulation with the frequency specified therein.

Article 8

Format and frequency of reporting on own funds and own funds requirements for groups which only consist of investment firms subject to Article 95 and 96 Regulation (EU) No 575/2013 on a consolidated basis

1 In order to report information on own funds and on own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on a consolidated basis, investment firms of groups which consist only of investment firms subject to Article 95 of Regulation (EU) No 575/2013 shall submit the following information on a consolidated basis:

- a the information on own funds and own funds requirements as specified in templates 1 to 5 of Annex I according to the instructions in point 1 of Part II of Annex II, with a quarterly frequency;
- b the information on own funds and own funds requirements regarding entities included in the scope of consolidation as specified in template 6 of Annex I, according to the instructions in point 2 of Part II of Annex II, with a semi-annual frequency.

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- a the information specified in points (a) and (b) (1) of Article 5, with the frequency specified therein;
- b the information regarding entities included in the scope of consolidation as specified in template 6 of Annex I, according to the instructions of point 2 of Part II of Annex II, with a semi-annual frequency.

SECTION 2

Format and frequency of reporting on financial information on a consolidated basis

Article 9

Format and frequency of reporting on financial information for institutions subject to Article 4 of Regulation (EC) No 1606/2002 and other credit institutions applying Regulation (EC) No 1606/2002 on a consolidated basis

1 In order to report financial information on a consolidated basis according to Article 99 (2) of Regulation (EU) No 575/2013, institutions established in a Member State shall submit the information specified in Annex III on a consolidated basis, according to the instructions in Annex V and the information specified in Annex VIII on a consolidated basis, according to the instructions in Annex IX.

2 The information referred to in paragraph 1 shall be submitted according to the following specifications:

- a the information specified in Part 1 of Annex III with a quarterly frequency;
- b the information specified in Part 3 of Annex III with a semi-annual frequency;
- [^{F3}c the information specified in Part 4 of Annex III, with the exception of the information specified in template 47, with an annual frequency;]
- [^{F1}d the information specified in template 20 in Part 2 of Annex III with a quarterly frequency where the institution exceeds the threshold defined in the second sentence of point (4) of Article 5(a). The entry and exit criteria referred to in Article 4 shall apply;]
- e the information specified in template 21 in Part 2 of Annex III where tangible assets subject to operating leases are equal or higher than 10 % of total tangible assets as reported in template 1.1 in Part 1 of Annex III with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;
- f the information specified in template 22 in Part 2 of Annex III where net fee and commission income is equal or higher than 10 % of the sum of net fee and commission income and net interest income as reported in template 2 in Part 1 of Annex III with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;
- g the information specified in Annex VIII for exposures whose exposure value is larger than or equal to EUR 300 million but less than 10 % of the institution's eligible capital with a quarterly frequency [^{F3};]
- [^{F7}h with a quarterly frequency, the information specified in templates 23 to 26 in Part 2 of Annex III where both of the following conditions are fulfilled:

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(145) of Article 4(1) of Regulation (EU) No 575/2013;

- (ii) the ratio between the institution's gross carrying amount of non-performing loans and advances and the total gross carrying amount of loans and advances falling under the category of non-performing exposures as set out in section 17 of Part 2 of Annex V to this Regulation is equal to or higher than 5 %. For the purposes of this point, the ratio shall exclude loans and advances classified as held for sale, cash balances at central banks and other demand deposits in both the numerator and the denominator.

The entry and exit criteria referred to in Article 4 shall apply.

- i with an annual frequency, the information specified in template 47 in Part 4 of Annex III where both of the conditions referred to in points (i) and (ii) of point (h) of this paragraph are fulfilled. The entry and exit criteria referred to in Article 4 shall apply.]

Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2018/1627 of 9 October 2018 amending Implementing Regulation \(EU\) No 680/2014 as regards prudent valuation for supervisory reporting \(Text with EEA relevance\)](#).
- F3** 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 \(Text with EEA relevance\)](#).
- F7** Inserted 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 \(Text with EEA relevance\)](#).

Article 10

Format and frequency of reporting on financial information for credit institutions applying Regulation (EC) No 1606/2002 on a consolidated basis, by virtue of Article 99(3) Regulation (EU) No 575/2013

Where a competent authority has extended the reporting requirements of financial information on a consolidated basis to institutions in a Member State in accordance with Article 99(3) Regulation (EU) No 575/2013, institutions shall submit financial information according to Article 9.

Article 11

Format and frequency of reporting on financial information for institutions applying national accounting frameworks developed under Directive 86/635/EEC on a consolidated basis

1 Where a competent authority has extended the reporting requirements of financial information on a consolidated basis to institutions established in a Member State in accordance with Article 99(6) Regulation (EU) No 575/2013, institutions shall submit the information specified in Annex IV on a consolidated basis, according to the instructions in Annex V and

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2 The information referred to in paragraph 1 shall be submitted according to the following specifications:

- a the information specified in Part 1 of Annex IV with a quarterly frequency;
- b the information specified in Part 3 of Annex IV with a semi-annual frequency;
- [^{F3}c the information specified in Part 4 of Annex IV, with the exception of the information specified in template 47, with an annual frequency;]
- d the information specified in template 20 in Part 2 of Annex IV with a quarterly frequency in the manner provided in point (4) of Article 5 (a). The entry and exit criteria referred to in Article 4 shall apply;
- e the information specified in template 21 in Part 2 of Annex IV where tangible assets subject to operating leases are equal or higher than 10 % of total tangible assets as reported in template 1.1 in Part 1 of Annex IV with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;
- f the information specified in template 22 in Part 2 of Annex IV where net fee and commission income is equal or higher than 10 % of the sum of net fee and commission income and net interest income as reported in template 2 in Part 1 of Annex IV with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;
- g the information specified in Annex VIII for exposures whose exposure value is larger than or equal to EUR 300 million but less than 10 % of the institution's eligible capital with a quarterly frequency [^{F3};
- [^{F7}h with a quarterly frequency, the information specified in templates 23 to 26 in Part 2 of Annex IV where the conditions referred to in points (i) and (ii) of point (h) of Article 9(2) are fulfilled. The entry and exit criteria referred to in Article 4 shall apply;
- i with an annual frequency, the information specified in template 47 in Part 4 of Annex IV where the conditions referred to in points (i) and (ii) of point (h) of Article 9(2) are fulfilled. The entry and exit criteria referred to in Article 4 shall apply.]

Textual Amendments

- F3** 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).
- F7** Inserted 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).

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