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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 1

SUBJECT MATTER AND SCOPE

Article 1 Subject matter and scope

CHAPTER 2

REPORTING REFERENCE AND REMITTANCE
DATES AND REPORTING THRESHOLDS

Article 2 Reporting reference dates
Article 3 Reporting remittance dates
Article 4 Reporting thresholds — entry and exit criteria

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

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

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

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

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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
- 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
- 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

CHAPTER 4

FORMAT AND FREQUENCY OF SPECIFIC REPORTING OBLIGATIONS ON LOSSES STEMMING FROM LENDING COLLATERALISED BY IMMOVABLE PROPERTY ACCORDING TO ARTICLE 101 OF REGULATION (EU) No 575/2013

- Article 12 (1) Institutions shall submit information as specified in Annex VI...

CHAPTER 5

FORMAT AND FREQUENCY OF REPORTING ON LARGE EXPOSURES ON AN INDIVIDUAL AND A CONSOLIDATED BASIS

- Article 13 (1) In order to report information on large exposures to...

CHAPTER 6

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- Article 14 (1) In order to report information on the leverage ratio...

CHAPTER 7

FORMAT AND FREQUENCY OF REPORTING ON LIQUIDITY AND ON STABLE FUNDING ON AN INDIVIDUAL AND A CONSOLIDATED BASIS

- Article 15 Format and frequency of reporting on liquidity coverage requirement
- Article 16 Format and frequency of reporting on stable funding

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IT SOLUTIONS FOR THE SUBMISSION OF DATA FROM INSTITUTIONS TO COMPETENT AUTHORITIES

Article 17 (1) Institutions shall submit the information referred to in this...

CHAPTER 9

TRANSITIONAL AND FINAL PROVISIONS

Article 18 Transitional period

Article 19 Entry into Force

Signature

ANNEX I

REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

ANNEX I Table 2: rows 1 - 100

ANNEX I Table 3: rows 1 - 75

ANNEX I Table 4: rows 1 - 14

ANNEX I Table 5: rows 1 - 124

ANNEX I Table 6: rows 1 - 60

ANNEX I Table 7: rows 1 - 17

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ANNEX I Table 10: rows 1 - 26

ANNEX I Table 11: rows 1 - 10

ANNEX I Table 12: rows 1 - 22

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ANNEX I Table 18: rows 1 - 34

ANNEX I Table 19: rows 1 - 59

ANNEX I Table 20: rows 1 - 7

ANNEX I Table 21: rows 1 - 18

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ANNEX I Table 23: rows 1 - 49

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REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

PART I: GENERAL INSTRUCTIONS

1. STRUCTURE AND CONVENTIONS
 - 1.1. STRUCTURE
 1. Overall, the framework consists of five blocks of templates:
 2. For each template legal references are provided. Further detailed information...
 3. Institutions report only those templates that are relevant depending on...
 - 1.2. NUMBERING CONVENTION
 4. The document follows the labelling convention set in the following...
 5. The following general notation is followed in the instructions: {Template;Row;Column}....
 6. In the case of validations inside a template, in which...
 7. In the case of templates with only one column, only...
 8. An asterisk sign is used to express that the validation...
 - 1.3. SIGN CONVENTION
 9. Any amount that increases the own funds or the capital...

PART II: TEMPLATE RELATED INSTRUCTIONS

1. CAPITAL ADEQUACY OVERVIEW (CA)
 - 1.1. GENERAL REMARKS
 10. CA templates contain information about Pillar 1 numerators (own funds,...
 11. The templates shall apply to all reporting entities, irrespective of...
 12. The total own funds consist of different types of capital:...
 13. Transitional provisions are treated as follows in CA templates:
 14. The treatment of Pillar II requirements can be different within...
 - 1.2. C 01.00 — OWN FUNDS (CA1)
 - 1.2.1. Instructions concerning specific positions
 - Annex II Table 1
 - 1.3. C 02.00 — OWN FUNDS REQUIREMENTS (CA2)
 - 1.3.1. Instructions concerning specific positions
 - Annex II Table 2
 - 1.4. C 03.00 — CAPITAL RATIOS AND CAPITAL LEVELS (CA3)
 - 1.4.1. Instructions concerning specific positions
 - Annex II Table 3
 - 1.5. C 04.00 — MEMORANDUM ITEMS (CA4)
 - 1.5.1. Instructions concerning specific positions
 - Annex II Table 4
 - 1.6. TRANSITIONAL PROVISIONS and GRANDFATHERED INSTRUMENTS: INSTRUMENTS NOT CONSTITUTING STATE AID...
 - 1.6.1. General remarks
 15. CA5 summarizes the calculation of own funds elements and deductions...
 16. CA5 is structured as follows:
 17. Institutions shall report in the first four columns the adjustments...

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18. Institutions shall only report elements in CA5 during the period...
19. Some of the transitional provisions require a deduction from Tier...
- 1.6.2. C 05.01 — Transitional provisions (CA5.1)
20. Institutions shall report in Table 5.1 the transitional provisions to...
21. Institutions shall report in rows 020 to 060 information in...
22. Institutions shall report in rows 070 to 092 information in...
23. In rows 100 onwards institutions shall report information in relation...
24. There might be cases where the transitional deductions of CET1,...
- 1.6.2.1. Instructions concerning specific positions
- Annex II Table 5 Annex II Table 6
- 1.6.3. C 05.02 — Grandfathered instruments: instruments not constituting state aid...
26. Institutions shall report information in relation with the transitional provisions...
- 1.6.3.1. Instructions concerning specific positions
- Annex II Table 7 Annex II Table 8
2. C 06.00 — GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)
- 2.1. GENERAL REMARKS
27. This template consists of four parts in order to gather...
28. Institutions waived according to Article 7 of CRR shall only...
- 2.2. DETAILED GROUP SOLVENCY INFORMATION;
29. The second part of this template (detailed group solvency information)...
30. In the case of proportional consolidation of participations, the figures...
- 2.3. INFORMATION ON THE CONTRIBUTIONS OF INDIVIDUAL ENTITIES TO GROUP SOLVENCY...
31. The objective of the third part of this template (information...
32. The third part also includes the amounts of minority interests,...
33. As this third part of the template refers to 'contributions',...
34. The principle is to delete the cross-exposures within the same...
35. The institutions shall define the most appropriate breakdown method between...
36. Institutions which calculate their own funds requirements on a consolidated...
37. An institution shall report data of the contribution of an...
- 2.4. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS
- Annex II Table 9 Annex II Table 10
3. CREDIT RISK TEMPLATES
- 3.1. GENERAL REMARKS
38. There are different sets of templates for the Standardised approach...
- 3.1.1. Reporting of CRM techniques with substitution effect
39. Article 235 of CRR describes the computation procedure of the...
40. Article 236 of CRR describes the computation procedure of exposure...
41. Articles 196, 197 and 200 of CRR regulate the funded...

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42. Reporting of exposures to obligors (immediate counterparties) and protection providers...
43. The exposure type does not change because of unfunded credit...
44. If an exposure is secured by an unfunded credit protection,...
45. The substitution effect in the COREP reporting framework shall reflect...
- 3.1.2. Reporting of Counterparty Credit Risk
46. Exposures stemming from Counterparty Credit Risk positions shall be reported...
- 3.2. C 07.00 — CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE...
- 3.2.1. General remarks
47. The CR SA templates provide the necessary information on the...
- 3.2.2. Scope of the CR SA template
48. According to Article 112 of CRR each SA exposure shall...
49. The information in CR SA is requested for the total...
50. However the following positions are not within the scope of...
51. The scope of the CR SA template covers the following...
52. The scope of the template are all exposures for which...
53. In addition CR SA includes memorandum items in rows 220...
54. These memorandum items shall only be reported for the following...
55. The reporting of the memorandum items affect neither the calculation...
56. The memorandum rows provide additional information about the obligor structure...
57. E.g. if an exposure, the risk exposure amounts of which...
- 3.2.3. Assignment of exposures to exposure classes under the Standardised Approach...
58. In order to ensure a consistent categorisation of exposures into...
59. The following criteria apply for the classification of the Original...
60. For the purpose of classifying the original exposure pre conversion...
61. Article 112 of CRR does not provide criteria for disjoining...
62. For a homogeneous and comparable reporting it is necessary to...
63. An exposure class shall be given priority to others in...
64. With this background the assessment ranking in the decision tree...
65. In the case of exposures in the form of units...
66. In the case of 'nth' to default credit derivatives specified...
67. In a second step, as a consequence of credit risk...
DECISION TREE ON HOW TO ASSIGN THE ORIGINAL EXPOSURE PRE...
- 3.2.4. Clarifications on the scope of some specific exposure classes referred...
- 3.2.4.1. Exposure Class 'Institutions'
68. Reporting of intra-group exposures according to Article 113 (6) to...
69. Exposures which fulfil the requirements of Article 113 (7) of...

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70. According to Article 113 (6) and (7) of CRR an institution...
- 3.2.4.2. Exposure Class ‘Covered Bonds’
71. The assignment of SA exposures to the exposure class ‘covered’...
72. Bonds as defined in Article 52 (4) of Directive 2009/65/EC...
- 3.2.4.3. Exposure class ‘Collective Investment Undertakings’
73. Where the possibility according to Article 132 (5) of CRR...
- 3.2.5. Instructions concerning specific positions
- Annex II Table 11 Annex II Table 12
- 3.3. CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH...
- 3.3.1. Scope of the CR IRB template
74. The scope of the CR IRB template covers own funds...
75. The scope of the template refers to the exposures for...
76. The CR IRB template does not cover the following data:...
77. In order to clarify whether the institution uses its own...
- 3.3.2. Breakdown of the CR IRB template
78. The CR IRB consists of two templates. CR IRB 1...
- 3.3.3. C 08.01 — Credit and counterparty credit risks and free...
- 3.3.3.1 Instructions concerning specific positions
- Annex II Table 13 Annex II Table 14
- 3.3.4. C 08.02 — Credit and counterparty credit risks and free...
- Annex II Table 15 Annex II Table 16
- 3.4. CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: INFORMATION WITH...
79. Institutions fulfilling the threshold set in Article 5 (a) (4)...
80. The term ‘residence of the obligor’ refers to the country...
81. Data regarding ‘original exposure pre conversion factors’ shall be reported...
- 3.4.1. C 09.01 — Geographical breakdown of exposures by residence of...
- 3.4.1.1. Instructions concerning specific positions
- Annex II Table 17 Annex II Table 18
- 3.4.2. C 09.02 — Geographical breakdown of exposures by residence of...
- 3.4.2.1. Instructions concerning specific positions
- Annex II Table 19 Annex II Table 20
- 3.4.3. C 09.03 — Breakdown of total own funds requirements for...
- 3.4.3.1. General remarks
82. According to Article 128 point (7) in connection with Articles...
83. This table is implemented in order to receive more information...
84. The information shall be reported by each country. The threshold...
- 3.4.3.2. Instructions concerning specific positions
- Annex II Table 21
- 3.5. C 10.01 AND C 10.02 — EQUITY EXPOSURES UNDER THE...
- 3.5.1. General remarks
85. The CR EQU IRB template consists of two templates: CR...
86. The CR EQU IRB template provides information on the calculation...

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87. According to Article 147(6) of CRR, the following exposures...
88. Collective investment undertakings treated according to the simple risk weight...
89. In accordance with Article 151(1) of CRR, institutions shall provide...
90. The following equity claims shall not be reported in the...
- 3.5.2. Instructions concerning specific positions (applicable to both CR EQU IRB...)
- Annex II Table 22
91. In accordance with Article 155 of CRR, institutions may employ...
- Annex II Table 23
- 3.6. C 11.00 — SETTLEMENT/DELIVERY RISK (CR SETT)
- 3.6.1. General remarks
92. This template requests information on both trading and non-trading book...
93. Institutions report in the CR SETT template information on the...
94. According to Article 378 of CRR, repurchase transactions, securities or...
95. In the case of unsettled transactions after the due delivery...
96. Institutions multiply this difference by the appropriate factor of Table...
97. According to Article 92(4) Point (b), the own funds requirements...
98. Note that own funds requirements for free deliveries as laid...
- 3.6.2. Instructions concerning specific positions
- Annex II Table 24 Annex II Table 25
- 3.7. C 12.00 — CREDIT RISK: SECURITISATION — STANDARDISED APPROACH TO...
- 3.7.1. General remarks
99. The information in this template is requested for all securitisations...
100. The CR SEC SA template gathers joint information on both...
- 3.7.2. Instructions concerning specific positions
- Annex II Table 26
101. The CR SEC SA template is divided into three major...
102. Total exposures (at reporting date) are also broken down according...
- Annex II Table 27
- 3.8. C 13.00 — CREDIT RISK — SECURITISATIONS: INTERNAL RATINGS BASED...
- 3.8.1. General remarks
103. The information in this template is requested for all securitisations...
104. The information to be reported is contingent on the role...
105. The CR SEC IRB template has the same scope as...
- 3.8.2. Instructions concerning specific positions
- Annex II Table 28
106. The CR SEC IRB template is divided into three major...
107. Total exposures (at reporting date) are also broken down according...

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Annex II Table 29

3.9. C 14.00 — DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS)

3.9.1. General remarks

- 108. This template gathers information on a transaction basis (versus the...
- 109. This template is to be reported for:
- 110. This template has to be rendered on a consolidated basis,...
- 111. On account of Article 406 (1) of CRR, which establishes...
- 112. Institutions playing the role of original lenders (not performing also...

3.9.2. Instructions concerning specific positions

Annex II Table 30

4. OPERATIONAL RISK TEMPLATES

4.1. C 16.00 — OPERATIONAL RISK (OPR)

4.1.1. General Remarks

- 113. This template provides information on the calculation of own funds...
- 114. Institutions using the BIA, TSA and/or ASA shall calculate their...
- 115. If an institution can justify its competent authority that —...
- 116. By columns, this template presents information, for the three most...
- 117. By rows, information is presented by method of calculation of...
- 118. This template shall be submitted by all institutions subject to...

4.1.2. Instructions concerning specific positions

Annex II Table 31 Annex II Table 32

4.2. C 17.00 — OPERATIONAL RISK: GROSS LOSSES BY BUSINESS LINES...

4.2.1. General Remarks

- 119. This template summarises the information on the gross losses registered...
- 120. The information is presented by distributing the gross losses above...
- 121. Columns present the different event types and the totals for...
- 122. Rows present the business lines, and within each business line,...
- 123. This template shall be reported by institutions using AMA or...
- 124. Institutions subject to Article 5 point (b) (2) ii may...

4.2.2. Instructions concerning specific positions

Annex II Table 33 Annex II Table 34

5. MARKET RISK TEMPLATES

125. These instructions refer to the templates reporting of the calculation...

126. The position risk on a traded debt instrument or equity...

5.1. C 18.00 — MARKET RISK: STANDARDISED APPROACH FOR POSITION RISKS...

5.1.1. General Remarks

- 127. This template captures the positions and the related own funds...
- 128. The template has to be filled out separately for the...

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Annex II Table 35 Annex II Table 36

5.2. C 19.00 — MARKET RISK: STANDARDISED APPROACH FOR SPECIFIC RISK...

5.2.1. General Remarks

129. This template requests information on positions (all/net and long/short) and...

130. The MKR SA SEC template determines the own funds requirement...

131. Positions which receive a risk weight of 1.250 % can...

5.2.2. Instructions concerning specific positions

Annex II Table 37 Annex II Table 38

5.3. C 20.00 — MARKET RISK: STANDARDISED APPROACH FOR SPECIFIC RISK...

5.3.1. General Remarks

132. This template requests information on positions of the CTP (comprising...

133. The MKR SA CTP template determines the own funds requirement...

134. This structure of the template separates securitisation positions, n-th to...

135. Positions which receive a risk weight of 1.250 % can...

5.3.2. Instructions concerning specific positions

Annex II Table 39 Annex II Table 40

5.4. C 21.00 — MARKET RISK: STANDARDISED APPROACH FOR POSITION RISK...

5.4.1. General Remarks

136. This template requests information on the positions and the corresponding...

137. The template has to be filled out separately for the...

5.4.2. Instructions concerning specific positions

Annex II Table 41 Annex II Table 42

5.5. C 22.00 — MARKET RISK: STANDARDISED APPROACHES FOR FOREIGN EXCHANGE...

5.5.1. General Remarks

138. This template request information on the positions in each currency...

139. The memorandum items of the template shall be filled out...

5.5.2. Instructions concerning specific positions

Annex II Table 43 Annex II Table 44

5.6. C 23.00 — MARKET RISK: STANDARDISED APPROACHES FOR COMMODITIES (MKR...

5.6.1. General Remarks

140. This template request information on the positions in commodities and...

5.6.2. Instructions concerning specific positions

Annex II Table 45 Annex II Table 46

5.7. C 24.00 — MARKET RISK INTERNAL MODEL (MKR IM)

5.7.1. General Remarks

141. This template provides a breakdown of VaR and stressed VaR...

142. Generally the reporting depends on the structure of the model...

5.7.2. Instructions concerning specific positions

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5.8. C 25.00 — CREDIT VALUATION ADJUSTMENT RISK (CVA)

5.8.1. Instructions concerning specific positions

Annex II Table 49 Annex II Table 50

ANNEX III

REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

1. Balance Sheet Statement [Statement of Financial Position]
 - 1.1 Assets
Annex III Table 2
 - 1.2 Liabilities
Annex III Table 3
 - 1.3 Equity
Annex III Table 4
2. Statement of profit or loss
Annex III Table 5
3. Statement of comprehensive income
Annex III Table 6
4. Breakdown of financial assets by instrument and by counterparty sector...
 - 4.1 Financial assets held for trading
Annex III Table 7
 - 4.2 Financial assets designated at fair value through profit or loss...
Annex III Table 8
 - 4.3 Available-for-sale financial assets
Annex III Table 9
 - 4.4 Loans and receivables and held-to-maturity investments
Annex III Table 10
 - 4.5 Subordinated financial assets
Annex III Table 11
5. Breakdown of Loan and advances by product
Annex III Table 12
6. Breakdown of loans and advances to non-financial corporations by NACE...
Annex III Table 13
7. Financial assets subject to impairment that are past due or...
Annex III Table 14
8. Breakdown of financial liabilities
 - 8.1 Breakdown of financial liabilities by product and by counterparty sector...
Annex III Table 15
 - 8.2 Subordinated financial liabilities
Annex III Table 16
9. Loan commitments, financial guarantees and other commitments

Status: Point in time view as at 16/04/2014.

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other commitments...

Annex III Table 17

9.2 Loan commitments, financial guarantees and other commitments received

Annex III Table 18

10. Derivatives - Trading

Annex III Table 19

11. Derivatives - Hedge accounting

11.1 Derivatives - Hedge accounting: Breakdown by type of risk and...

Annex III Table 20

12. Movements in allowances for credit losses and impairment of equity...

Annex III Table 21

13. Collateral and guarantees received

13.1 Breakdown of loans and advances by collateral and guarantees

Annex III Table 22

13.2 Collateral obtained by taking possession during the period [held at...

Annex III Table 23

13.3 Collateral obtained by taking possession [tangible assets] accumulated

Annex III Table 24

14. Fair value hierarchy: financial instruments at fair value

Annex III Table 25

15. Derecognition and financial liabilities associated with transferred financial assets

Annex III Table 26

16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

Annex III Table 27

16.2 Gains or losses on derecognition of financial assets and liabilities...

Annex III Table 28

16.3 Gains or losses on financial assets and liabilities held for...

Annex III Table 29

16.4. Gains or losses on financial assets and liabilities held for...

Annex III Table 30

16.5 Gains or losses on financial assets and liabilities designated at...

Annex III Table 31

16.6 Gains or losses from hedge accounting

Annex III Table 32

16.7 Impairment on financial and non-financial assets

Annex III Table 33

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

17.1 Assets

Annex III Table 34

17.2 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments...

Annex III Table 35

17.3 Liabilities and equity

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18. Performing and non-performing exposures
19. Forborne exposures
20. Geographical breakdown
 - 20.1 Geographical breakdown of assets by location of the activities
Annex III Table 37
 - 20.2 Geographical breakdown of liabilities by location of the activities
Annex III Table 38
 - 20.3 Geographical breakdown of statement of profit or loss items by...
Annex III Table 39
 - 20.4 Geographical breakdown of assets by residence of the counterparty
Annex III Table 40
 - 20.5 Geographical breakdown of off-balance sheet exposures by residence of the...
Annex III Table 41
 - 20.6 Geographical breakdown of liabilities by residence of the counterparty
Annex III Table 42
 - 20.7 Breakdown of loans and advances to non-financial corporations by NACE...
Annex III Table 43
21. Tangible and intangible assets: assets subject to operating lease
Annex III Table 44
22. Asset management, custody and other service functions
 - 22.1 Fee and commission income and expenses by activity
Annex III Table 45
 - 22.2 Assets involved in the services provided
Annex III Table 46
30. Off-balance sheet activities: Interests in unconsolidated structured entities
 - 30.1 Interests in unconsolidated structured entities
Annex III Table 47
 - 30.2 Breakdown of interests in unconsolidated structured entities by nature of...
Annex III Table 48
31. Related parties
 - 31.1 Related parties: amounts payable to and amounts receivable from
Annex III Table 49
 - 31.2 Related parties: expenses and income generated by transactions with
Annex III Table 50
40. Group structure
 - 40.1 Group structure: "entity-by-entity"
Annex III Table 51
 - 40.2 Group structure: "instrument-by-instrument"
Annex III Table 52
41. Fair value
 - 41.1 Fair value hierarchy: financial instruments at amortised cost
Annex III Table 53
 - 41.2 Use of the Fair Value Option

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41.3 Hybrid financial instruments not designated at fair value through profit...
Annex III Table 55

42. Tangible and intangible assets: carrying amount by measurement method
Annex III Table 56

43. Provisions
Annex III Table 57

44. Defined benefit plans and employee benefits
44.1 Components of net defined benefit plan assets and liabilities
Annex III Table 58
44.2 Movements in defined benefit obligations
Annex III Table 59
44.3 Memo items [related to staff expenses]
Annex III Table 60

45. Breakdown of selected items of statement of profit or loss...
45.1 Gains or losses on financial assets and liabilities designated at...
Annex III Table 61
45.2 Gains or losses on derecognition of non-financial assets other than...
Annex III Table 62
45.3 Other operating income and expenses
Annex III Table 63

46. Statement of changes in equity
Annex III Table 64

ANNEX IV

REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

1. Balance Sheet Statement [Statement of Financial Position]
 - 1.1 Assets
Annex IV Table 2
 - 1.2 Liabilities
Annex IV Table 3
 - 1.3 Equity
Annex IV Table 4
2. Statement of profit or loss
Annex IV Table 5
3. Statement of comprehensive income
Annex IV Table 6
4. Breakdown of financial assets by instrument and by counterparty sector...
 - 4.1 Financial assets held for trading
Annex IV Table 7
 - 4.2 Financial assets designated at fair value through profit or loss...

Status: Point in time view as at 16/04/2014.

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- 4.3 Available-for-sale financial assets
Annex IV Table 9
- 4.4 Loans and receivables and held-to-maturity investments
Annex IV Table 10
- 4.5 Subordinated financial assets
Annex IV Table 11
- 4.6 Trading Financial assets
Annex IV Table 12
- 4.7 Non-trading non-derivative financial assets measured at fair value through profit...
Annex IV Table 13
- 4.8 Non-trading non-derivative financial assets measured at fair value to equity...
Annex IV Table 14
- 4.9 Non-trading debt instruments measured at a cost-based method
Annex IV Table 15
- 4.10 Other non-trading non-derivative financial assets
Annex IV Table 16

- 5. Breakdown of Loan and advances by product
Annex IV Table 17

- 6. Breakdown of loans and advances to non-financial corporations
Annex IV Table 18

- 7. Financial assets subject to impairment that are past due or...
Annex IV Table 19

- 8. Breakdown of financial liabilities
 - 8.1 Breakdown of financial liabilities by product and by counterparty sector...
Annex IV Table 20
 - 8.2 Subordinated financial liabilities
Annex IV Table 21

- 9. Loan commitments, financial guarantees and other commitments
 - 9.1 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments...
Annex IV Table 22
 - 9.2 Loan commitments, financial guarantees and other commitments received
Annex IV Table 23

- 10. Derivatives - Trading
Annex IV Table 24

- 11. Derivatives - Hedge accounting
 - 11.1 Derivatives - Hedge accounting: Breakdown by type of risk and...
Annex IV Table 25
 - 11.2 Derivatives - Hedge accounting under National GAAP: Breakdown by type...
Annex IV Table 26

- 12. Movements in allowances for credit losses and impairment of equity...
Annex IV Table 27

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- 13.1 Breakdown of loans and advances by collateral and guarantees
Annex IV Table 28
- 13.2 Collateral obtained by taking possession during the period [held at...]
Annex IV Table 29
- 13.3 Collateral obtained by taking possession [tangible assets] accumulated
Annex IV Table 30
- 14. Fair value hierarchy: financial instruments at fair value
Annex IV Table 31
- 15. Derecognition and financial liabilities associated with transferred financial assets
Annex IV Table 32
- 16. Breakdown of selected statement of profit or loss items
 - 16.1 Interest income and expenses by instrument and counterparty sector
Annex IV Table 33
 - 16.2 Gains or losses on derecognition of financial assets and liabilities...
Annex IV Table 34
 - 16.3 Gains or losses on financial assets and liabilities held for...
Annex IV Table 35
 - 16.4 Gains or losses on financial assets and liabilities held for...
Annex IV Table 36
 - 16.5 Gains or losses on financial assets and liabilities designated at...
Annex IV Table 37
 - 16.6 Gains or losses from hedge accounting
Annex IV Table 38
 - 16.7 Impairment on financial and non-financial assets
Annex IV Table 39
- 17. Reconciliation between Accounting and CRR scope of consolidation: Balance Sheet...
 - 17.1 Assets
Annex IV Table 40
 - 17.2 Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments...
Annex IV Table 41
 - 17.3 Liabilities and equity
Annex IV Table 42
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- 19. Forborne exposures
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 - 20.1 Geographical breakdown of assets by location of the activities
Annex IV Table 43
 - 20.2 Geographical breakdown of liabilities by location of the activities
Annex IV Table 44
 - 20.3 Geographical breakdown of statement of profit or loss items by...
Annex IV Table 45
 - 20.4 Geographical breakdown of assets by residence of the counterparty
z-axis Country of residence of the counterparty
ANNEX IV Table 46: rows 1 - 27

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z-axis Country of residence of the counterparty

20.6 Geographical breakdown of liabilities by residence of the counterparty

z-axis Country of residence of the counterparty

ANNEX IV Table 48: rows 1 - 16

20.7 Breakdown of loans and advances to non-financial corporations by NACE...

z-axis Country of residence of the counterparty

ANNEX IV Table 49: rows 1 - 24

21. Tangible and intangible assets: assets subject to operating lease

Annex IV Table 50

22. Asset management, custody and other service functions

22.1 Fee and commission income and expenses by activity

Annex IV Table 51

22.2 Assets involved in the services provided

Annex IV Table 52

30. Off-balance sheet activities: Interests in unconsolidated structured entities

30.1 Interests in unconsolidated structured entities

Annex IV Table 53

30.2 Breakdown of interests in unconsolidated structured entities by nature of...

Annex IV Table 54

31. Related parties

31.1 Related parties: amounts payable to and amounts receivable from

Annex IV Table 55

31.2 Related parties: expenses and income generated by transactions with

Annex IV Table 56

40. Group structure

40.1 Group structure: 'entity-by-entity'

Annex IV Table 57

40.2. Group structure: 'instrument-by-instrument'

Annex IV Table 58

41. Fair value

41.1 Fair value hierarchy: financial instruments at amortised cost

Annex IV Table 59

41.2 Use of the Fair Value Option

Annex IV Table 60

41.3 Hybrid financial instruments not designated at fair value through profit...

Annex IV Table 61

42. Tangible and intangible assets: carrying amount by measurement method

Annex IV Table 62

43. Provisions

Annex IV Table 63

44. Defined benefit plans and employee benefits

44.1 Components of net defined benefit plan assets and liabilities

Annex IV Table 64

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Annex IV Table 65

44.3 Memo items [related to staff expenses]

Annex IV Table 66

45 Breakdown of selected items of statement of profit or loss...

45.1 Gains or losses on financial assets and liabilities designated at...

Annex IV Table 67

45.2 Gains or losses on derecognition of non-financial assets other than...

Annex IV Table 68

45.3 Other operating income and expenses

Annex IV Table 69

46. Statement of changes in equity

Annex IV Table 70

ANNEX V

REPORTING ON FINANCIAL INFORMATION

PART 1

GENERAL INSTRUCTIONS

1. REFERENCES

1. This Annex contains additional instructions for the financial information templates...
2. The data points identified in the templates shall be drawn...
3. Institutions shall only submit those parts of the templates related...
4. For the purposes of Annex III and Annex IV as...

2. CONVENTION

5. For the purposes of Annex III and Annex IV a...
6. Templates in Annex III and Annex IV include implicit validation...
7. The use of brackets in the label of an item...
8. Items that shall be reported in negative are identified in...
9. In the 'Data Point Model' (hereinafter DPM) for financial information...
10. Schematically, this convention works as in Table 1.

Annex V Table 1

3. CONSOLIDATION

11. Unless specified otherwise in this Annex, FINREP templates shall be...

4. ACCOUNTING PORTFOLIOS

- 4.1. Assets
 12. 'Accounting portfolios' shall mean financial instruments aggregated by valuation rules...
 13. The following accounting portfolios based on IFRS shall be used...
 14. The following accounting portfolios based on National GAAP shall be...
 15. 'Trading financial assets' has the same meaning as under the...
 16. For financial assets, 'cost-based methods' include those valuation rules by...

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17. Under National GAAP based on BAD, 'Other non-trading' non-derivative financial...
18. Under National GAAP based on BAD, institutions that are permitted...
19. 'Derivatives — Hedge accounting' shall include derivatives held for hedge...
- 4.2. Liabilities
20. The following accounting portfolios based on IFRS shall be used...
21. The following accounting portfolios based on National GAAP shall be...
22. Under National GAAP, institutions that are permitted or required to...
23. Both under IFRS and National GAAP, 'Derivatives — Hedge accounting'...
5. FINANCIAL INSTRUMENTS
- 5.1. Financial assets
24. The carrying amount shall mean the amount to be reported...
25. Financial assets shall be distributed among the following classes of...
26. 'Debt securities' are debt instruments held by the institution issued...
27. 'Loans and advances' are debt instruments held by the institutions...
- 5.2. Financial liabilities
28. The carrying amount shall mean the amount to be reported...
29. Financial liabilities shall be distributed among the following classes of...
30. 'Deposits' are defined in the same way as in the...
31. 'Debt securities issued' are debt instruments issued as securities by...
32. 'Other financial liabilities' include all financial liabilities other than derivatives,...
33. Under IFRS or compatible National GAAP, 'Other financial liabilities' may...
34. 'Other financial liabilities' may also include dividends to be paid,...
6. COUNTERPARTY BREAKDOWN
35. Where a breakdown by counterparty is required the following counterparty...
36. The counterparty sector allocation is based exclusively on the nature...

PART 2

TEMPLATE RELATED INSTRUCTIONS

1. BALANCE SHEET
- 1.1. Assets (1.1)
1. 'Cash on hand' includes holdings of national and foreign banknotes...
2. 'Cash balances at central banks' include balances receivable on demand...
3. 'Other demand deposits' include balances receivable on demand with credit...
4. 'Investments in subsidiaries, joint ventures and associates' include the investments...
5. Assets that are not financial assets and that due to...
6. 'Non-current assets and disposal groups classified as held for sale'...
- 1.2. Liabilities (1.2)
7. Provisions for 'Pensions and other post employment defined benefit obligations'...

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8. Under IFRS or compatible National GAAP, provisions for other long-term...
9. 'Share capital repayable on demand' includes the capital instruments issued...
 10. Liabilities that are not financial liabilities and that due to...
 11. 'Liabilities included in disposal groups classified as held for sale'...
 12. 'Funds for general banking risks' are amounts that have been...
- 1.3. Equity (1.3)
13. Under IFRS or compatible National GAAP, equity instruments that are...
 14. 'Unpaid capital which has been called up' includes the carrying...
 15. 'Equity component of compound financial instruments' includes the equity component...
 16. 'Other equity instruments issued' includes equity instruments that are financial...
 17. 'Other equity' shall comprise all equity instruments that are not...
 18. Under IFRS or compatible National GAAP, 'Revaluation reserves' includes the...
 19. 'Other reserves' are split between 'Reserves or accumulated losses of...
 20. 'Treasury shares' cover all financial instruments that have the characteristics...
2. STATEMENT OF PROFIT OR LOSS (2)
21. Interest income and interest expense from financial instruments held for...
 22. Institutions shall report the following items broken-down by accounting portfolios:...
 23. 'Interest income. Derivatives — Hedge accounting, interest rate risk' and...
 24. The amounts related to those derivatives classified in the category...
 25. 'Interest income — other assets' includes amounts of interest income...
 26. 'Interest expenses — other liabilities' includes amounts of interest expenses...
 27. 'Profit or loss from non-current assets and disposal groups classified...
 28. Dividend income from financial assets held for trading and from...
 29. Under IFRS or compatible National GAAP, Impairment on 'Financial assets...
 30. For 'Gains or (–) losses from hedge accounting, net' institutions...
3. STATEMENT OF COMPREHENSIVE INCOME (3)
31. Under IFRS or compatible National GAAP, 'Income tax relating to...
4. BREAKDOWN OF FINANCIAL ASSETS BY INSTRUMENT AND BY COUNTERPARTY SECTOR...
32. Financial assets shall be broken down by instrument and —...
 33. Under IFRS or compatible National GAAP, equity instruments shall be...
 34. For available-for-sale financial assets institutions shall report the fair value...
 35. Under IFRS or compatible National GAAP, for financial assets classified...
 36. 'Specific allowances for individually assessed financial assets' shall include cumulative...
 37. 'Specific allowances for collectively assessed financial assets' shall include the...
 38. 'Collective allowances for incurred but not reported losses' shall include...
 39. The sum of unimpaired assets and impaired assets net of...
 40. Template 4.5 includes the carrying amount of 'Loans and advances'...
5. BREAKDOWN OF LOANS AND ADVANCES BY PRODUCT (5)

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6. BREAKDOWN OF LOANS AND ADVANCES TO NON-FINANCIAL CORPORATIONS BY NACE...
 42. Gross carrying amount of loans and advances to non-financial corporations...
 43. The classification of the exposures incurred jointly by more than...
 44. Reporting of NACE codes shall be done with the first...
 45. For debt instruments at amortised cost or at fair value...
 46. 'Accumulated impairment' shall be reported for financial assets at amortised...
7. FINANCIAL ASSETS SUBJECT TO IMPAIRMENT THAT ARE PAST DUE OR...
 47. Debt instruments that are past due but not impaired at...
 48. Assets qualify as past due when counterparties have failed to...
 49. The column 'Accumulated write-offs' includes the cumulative amount of principal...
 50. 'Write-offs' could be caused both by reductions of the carrying...
8. BREAKDOWN OF FINANCIAL LIABILITIES (8)
 51. As 'Deposits' are defined in the same way as in...
 52. 'Debt securities issued' shall be disaggregated into the following type...
 53. 'Subordinated financial liabilities' issued are treated in the same way...
 54. Template 8.2 includes the carrying amount of 'Deposits' and 'Debt...
9. LOAN COMMITMENTS, FINANCIAL GUARANTEES AND OTHER COMMITMENTS (9)
 55. Off-balance sheet exposures include the off-balance sheet items listed in...
 56. Information on loan commitments, financial guarantees, and other commitments given...
 57. 'Loan commitments' are firm commitments to provide credit under pre-specified...
 58. 'Financial guarantees' are contracts that require the issuer to make...
 59. 'Other commitments' includes the following items of Annex I of...
 60. Under IFRS or compatible National GAAP, the following item are...
 61. 'of which: defaulted' shall include the nominal amount of those...
 62. For off-balance sheet exposures, the 'Nominal amount' is the amount...
 63. In template 9.2, for loan commitments received, the nominal amount...
10. DERIVATIVES (10 AND 11)
 64. The carrying amount and the notional amount of the derivatives...
 65. Institutions shall report the derivatives held for hedge accounting broken...
 66. Derivatives included in hybrid instruments which have been separated from...
 - 10.1. Classification of derivatives by type of risk
 67. All derivatives shall be classified into the following risk categories:...
 68. When a derivative is influenced by more than one type...
 - 10.2. Amounts to be reported for derivatives
 69. The 'carrying amount' for all derivatives (hedging or trading) is...
 70. The 'Notional amount' is the gross nominal of all deals...
 71. The column 'Notional amount' of derivatives includes, for each line...
 72. The 'Notional amount' shall be reported by 'total' and by...
 - 10.3. Derivatives classified as 'economic hedges'
 73. Derivatives that are not effective hedging instruments in accordance with...
 74. Derivatives 'held for trading' that meet the definition of 'economic...

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(See end of Document for details)

- 75. The carrying amount and the total notional amount of derivatives...
 - 76. All OTC derivatives, without regarding the type of risk to...
11. MOVEMENTS IN ALLOWANCES FOR CREDIT LOSSES AND IMPAIRMENT OF EQUITY...
- 77. 'Increases due to amounts set aside for estimated loan losses...
 - 78. As explained in paragraph 50 of this Part, 'write-offs' may...
12. COLLATERAL AND GUARANTEES RECEIVED (13)
- 12.1. Breakdown of loans and advances by collateral and guarantees (13.1)...
 - 79. The pledges and guarantees backing the loans and advances shall...
 - 80. In Template 13.1, the 'maximum amount of the collateral or...
 - 81. For reporting loans and advances according to the type of...
 - 82. For loans and advances that have simultaneously more than one...
 - 12.2. Collateral obtained by taking possession during the period [held at...
 - 83. This template includes the carrying amount of the collateral that...
 - 12.3. Collateral obtained by taking possession [tangible assets] accumulated (13.3)
 - 84. 'Foreclosure [tangible assets]' is the cumulative carrying amount of tangible...
13. FAIR VALUE HIERARCHY: FINANCIAL INSTRUMENTS AT FAIR VALUE (14)
- 85. Institutions shall report the value of financial instruments measured at...
 - 86. 'Change in fair value for the period' shall include gains...
 - 87. 'Accumulated change in fair value before taxes' shall include the...
14. DERECOGNITION AND FINANCIAL LIABILITIES ASSOCIATED WITH TRANSFERRED FINANCIAL ASSETS (15)...
- 88. Template 15 includes information on transferred financial assets of which...
 - 89. The associated liabilities shall be reported according to the portfolio...
 - 90. The column 'Amounts derecognised for capital purposes' includes the carrying...
 - 91. 'Repurchase agreements' ('repos') are transactions in which the institution receives...
 - 92. 'Repurchase agreements' ('repos') and 'reverse repurchase loans' ('reverse repos') involve...
 - 93. In a securitisation transaction, when the transferred financial assets are...
15. BREAKDOWN OF SELECTED STATEMENT OF PROFIT OR LOSS ITEMS (16)...
- 94. For selected items of the income statement further breakdowns of...
 - 15.1. Interest income and expenses by instrument and counterparty sector (16.1)...
 - 95. The interests shall be broken down both by interest income...
 - 96. Interest on derivatives held for trading includes the amounts related...
 - 15.2. Gains or losses on derecognition of financial assets and liabilities...
 - 97. Gains and losses on derecognition of financial assets and financial...
 - 15.3. Gains or losses on financial assets and liabilities held for...
 - 98. Gains and losses on financial assets and liabilities held for...
 - 15.4. Gains or losses on financial assets and liabilities held for...
 - 99. Gains and losses on financial assets and financial liabilities held...
 - 15.5. Gains or losses on financial assets and liabilities designated at...
 - 100. Gains and losses on financial assets and liabilities designated at...
 - 15.6. Gains or losses from hedge accounting (16.6)
 - 101. Gains and losses from hedge accounting shall be broken down...

Status: Point in time view as at 16/04/2014.

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102. 'Additions' shall be reported when, for the accounting portfolio or...
16. RECONCILIATION BETWEEN ACCOUNTING AND CRR SCOPE OF CONSOLIDATION (17)
103. 'Accounting scope of consolidation' includes the carrying amount of assets,...
104. In this template, the item 'Investments in subsidiaries, joint ventures...
105. 'Assets under reinsurance and insurance contracts' shall include assets under...
106. 'Liabilities under insurance and reinsurance contracts' shall include liabilities under...
17. GEOGRAPHICAL BREAKDOWN (20)
107. Template 20 shall be reported when the institution exceeds the...
108. Templates 20.4 to 20.7 contain information 'country-by-country' on the basis...
109. In template 20.4 for debt instruments, 'gross carrying amount' shall...
18. TANGIBLE AND INTANGIBLE ASSETS: ASSETS SUBJECT TO OPERATING LEASE (21)...
110. For the purposes of the calculation of the threshold in...
111. Under IFRS or compatible National GAAP, assets that have been...
19. ASSET MANAGEMENT, CUSTODY AND OTHER SERVICE FUNCTIONS (22)
112. For the purposes of the calculation of the threshold in...
- 19.1. Fee and commission income and expenses by activity (22.1)
113. The fee and commission income and expenses shall be reported...
114. Transaction costs directly attributable to the acquisition or issue of...
115. Transaction costs directly attributable to the acquisition or issue of...
116. Institutions shall report fee and commission income and expenses according...
- 19.2. Assets involved in the services provided (22.2)
117. Business related to asset management, custody functions, and other services...
20. INTERESTS IN UNCONSOLIDATED STRUCTURED ENTITIES (30)
118. 'Liquidity support drawn' shall mean the sum of the carrying...
21. RELATED PARTIES (31)
119. Institutions shall report amounts and/or transactions related to the balance...
120. Intra-group transactions and intra-group outstanding balances shall be eliminated. Under...
- 21.1. Related parties: amounts payable to and amounts receivable from (31.1)...
121. For 'Loan commitments, financial guarantees and other commitments received', the...
- 21.2. Related parties: expenses and income generated by transactions with (31.2)...
122. 'Gains or losses on derecognition of non-financial assets' shall include...
22. GROUP STRUCTURE (40)
123. Institutions shall provide detailed information on subsidiaries, joint ventures and...
- 22.1. Group structure: 'entity-by-entity' (40.1)
124. The following information shall be reported on a 'entity-by-entity' basis:...

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125. The following information shall be reported on an 'instrument-by-instrument' basis:...
23. FAIR VALUE (41)
- 23.1. Fair value hierarchy: financial instruments at amortised cost (41.1)
126. Information on the fair value of financial instruments measured at...
- 23.2. Use of fair value option (41.2)
127. Information on the use of fair value option for financial...
- 23.3. Hybrid financial instruments not designated at fair value through profit...
128. In this template shall be reported information on hybrid financial...
129. 'Held for trading' includes the carrying amount of hybrid financial...
130. The other rows include the carrying amount of the host...
24. TANGIBLE AND INTANGIBLE ASSETS: CARRYING AMOUNT BY MEASUREMENT METHOD (42)...
131. 'Property, plant and equipment', 'Investment property' and 'Other intangible assets'...
132. 'Other intangible assets' include all other intangible assets than goodwill....
25. PROVISIONS (43)
133. This template includes reconciliation between the carrying amount of the...
26. DEFINED BENEFIT PLANS AND EMPLOYEE BENEFITS (44)
134. These templates include accumulated information of all defined benefit plans...
- 26.1. Components of net defined benefit plan assets and liabilities (44.1)...
135. 'Components of net defined benefit plan assets and liabilities' shows...
136. 'Net defined benefit assets' includes, in the event of a...
- 26.2. Movements in defined benefit obligations (44.2)
137. 'Movements in defined benefit obligations' shows the reconciliation of opening...
138. The amount of 'Closing balance [present value]' in the template...
- 26.3. Memo items [related to staff expenses] (44.3)
139. For reporting of memorandum items related to staff expenses, the...
27. BREAKDOWN OF SELECTED ITEMS OF STATEMENT OF PROFIT OR LOSS...
- 27.1. Gains or losses on derecognition of non-financial assets other than...
140. Gains and losses on derecognition of non financial assets other...
- 27.2. Other operating income and expenses (45.3)
141. Other operating income and expenses shall be broken down according...
142. 'Operating leases other than investment property' includes, for the column...
143. Gains or losses from remeasurements of holdings of precious metals...
28. STATEMENT OF CHANGES IN EQUITY (46)
144. The statement of changes in equity discloses the reconciliation between...

PART 3

MAPPING OF EXPOSURE CLASSES AND COUNTERPARTY SECTORS

1. The following tables map exposure classes used to calculate capital...
Annex V Table 2 Annex V Table 3

Status: Point in time view as at 16/04/2014.

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REPORTING ON LOSSES STEMMING FROM LENDING COLLATERALISED BY IMMOVABLE PROPERTY

ANNEX VII

INSTRUCTIONS FOR THE REPORTING ON LOSSES STEMMING FROM LENDING COLLATERALISED BY IMMOVABLE PROPERTY

1. This Annex contains additional instructions in relation to the tables...
2. All the general instructions included in Part I of Annex...
 1. Reporting scope
 3. Data specified in Article 101 (1) of CRR is subject...
 4. The template covers all national markets an institution/group of institution...
 2. Definitions
 5. Definition of loss: 'Loss' means 'economic loss' as defined in...
 6. According to the definition of Article 5(2) CRR, for exposures...
 7. Exposure value: The exposure value follows the rules stipulated in...
 8. Property value: The property value follows the rules stipulated in...
 9. F/X effect: The reporting currency shall be used with the...
 3. Geographical breakdown
 10. Following the reporting scope, the CR IP Losses reporting shall...
 4. Reporting of exposures and losses
 11. Exposures: All exposures that are treated according to Part Three,...
 12. Losses: The institution which has the exposure by the end...
 13. Reference date: The exposure value from the date of default...
 14. Role of the valuation of the property: The latest valuation...
 15. Treatment of loan sales during the reporting period: The institution...
 5. Instructions concerning specific positions
Annex VII Table 1 Annex VII Table 2

ANNEX VIII

TEMPLATES FOR REPORTING LARGE EXPOSURES AND CONCENTRATION RISK

- ANNEX VIII Table 4: rows 1 - 7
- ANNEX VIII Table 5: rows 1 - 7
- ANNEX VIII Table 6: rows 1 - 4
- ANNEX VIII Table 7: rows 1 - 4

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INSTRUCTIONS FOR REPORTING LARGE EXPOSURES AND CONCENTRATION RISK

PART I: GENERAL INSTRUCTIONS

1. Structure and conventions
 1. The reporting framework on large exposures ('LE') shall consist of...
 2. The instructions include legal references as well as detailed information...
 3. The instructions and the validation rules follow the labelling convention...
 4. The following convention is generally used in the instructions and...
 5. In the case of validations within a template, in which...
 6. ABS(Value) means the absolute value without sign.
 7. Any amount that increases the exposures shall be reported as...

PART II: TEMPLATE RELATED INSTRUCTIONS

1. Scope and level of the LE reporting
 1. In order to report information on large exposures to clients...
 2. In order to report information on large exposures to clients...
 3. Every large exposure defined in accordance with Article 392 of...
 4. In order to report information on the 20 largest exposures...
 5. In order to report information on the 10 largest exposures...
 6. The data on the large exposures and the relevant largest...
 7. Institutions shall report in the LE3 template data regarding the...
2. Structure of the LE template
 8. The columns of the template LE1 shall present the information...
 9. The columns of the templates LE2 and LE3 shall present...
 10. The columns of the templates LE4 and LE5 shall present...
3. Definitions for the purposes of the LE reporting
 11. 'Group of connected clients' is defined in Article 4(39) of...
 12. 'Unregulated financial entities' are defined in Article 142(5) of Regulation...
 13. 'Institutions' shall include credit institutions and investment funds according to...
 14. Exposures to 'Civil-law associations' shall be reported. In addition, institutions...
 15. Assets and off balance sheet items shall be used without...
 16. 'Exposures' are defined in Article 389 of Regulation (EU) No...
 17. The 'Netting agreements' shall be allowed to be taken into...
 18. The 'Value of an exposure' shall be calculated according to...
 19. The effect of the full or partial application of exemptions...
 20. Reverse repurchase agreements which fall under the reporting for large...
4. LE Limits template
 - 4.1. Instructions concerning specific rows

Annex IX Table 1
5. LE1 template: Identification of the counterparty
 - 5.1. Instructions concerning specific columns

Annex IX Table 2

Status: Point in time view as at 16/04/2014.

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6.1. Instructions concerning specific columns

Annex IX Table 3

7. LE3 template: Details of the exposures to individual clients within...

7.1. Instructions concerning specific columns

Annex IX Table 4

8. LE 4 template: Maturity buckets of the 10 largest exposures...

8.1. Instructions concerning specific columns

Annex IX Table 5

9. LE5 template: Maturity buckets of the 10 largest exposures to...

9.1. Instructions concerning specific columns

Annex IX Table 6

ANNEX X

REPORTING ON LEVERAGE

ANNEX X Table 2: rows 1 - 27

ANNEX X Table 3: rows 1 - 14

ANNEX X Table 5: rows 1 - 40

ANNEX X Table 7: rows 1 - 25

ANNEX X Table 8: rows 1 - 20

ANNEX XI

REPORTING ON LEVERAGE

PART I: GENERAL INSTRUCTIONS

1. Template labelling and other conventions
 - 1.1. Template labelling
 1. This Annex contains additional instructions for the Leverage Ratio (hereinafter...
 2. Overall, the framework consists of seven templates:
 3. For each template legal references are provided as well as...
 - 1.2. Numbering convention
 4. The document will follow the labelling convention set in the...
 5. The following general notation is followed in the instructions: {Template;Row;Column}....
 6. In the case of validations within a template, where only...
 7. For the purpose of the reporting on leverage, 'of which'...
 - 1.3. Sign convention
 8. All amounts shall be reported as positive figures. An exception...

PART II: TEMPLATE RELATED INSTRUCTIONS

1. Structure and frequency
 1. The leverage ratio template is divided into two parts. Part...

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3. When compiling the data for this ITS, institutions shall consider...
 2. Formulas for leverage ratio calculation
 4. The leverage ratio is based on a capital measure and...
 - 5.
 6. $LR \text{ month } 1 (PI) = \{LRCalc;110;1\} / (\{LRCalc;010;1\} + \{LRCalc;020;1\} + \{LRCalc;030;1\}) \dots$
 7. $LR \text{ month } 2 (PI) = \{LRCalc;110;2\} / (\{LRCalc;010;2\} + \{LRCalc;020;2\}) \dots$
 8. $LR \text{ month } 3 (PI) = \{LRCalc;110;3\} / (\{LRCalc;010;3\} + \{LRCalc;020;3\} + \{LRCalc;030;3\}) \dots$
 - 9.
 10. $LR \text{ month } 1 (T) = \{LRCalc;120;1\} / (\{LRCalc;010;1\} + \{LRCalc;020;1\} + \{LRCalc;030;1\}) \dots$
 11. $LR \text{ month } 2 (T) = \{LRCalc;120;2\} / (\{LRCalc;010;2\} + \{LRCalc;020;2\}) \dots$
 12. $LR \text{ month } 3 (T) = \{LRCalc;120;3\} / (\{LRCalc;010;3\} + \{LRCalc;020;3\} + \{LRCalc;030;3\}) \dots$
 13. When the derogation specified in Article 499 (3) of the...
 3. Materiality thresholds for derivatives
 14. In order to reduce the reporting burden for institutions with...
 - 15.
 16. Where total exposure measure is equal to: $[\{LRCalc;010;3\} + \{LRCalc;020;3\}] \dots$
 17. Total notional value of derivatives = $\{LR1;010;7\}$
 18. Credit derivatives volume = $\{LR1;020;7\} + \{LR1;050;7\}$
 19. Institutions are required to report the fields referred to in...
 20. Institutions for which the total notional value of derivatives as...
 21. Institutions are required to report the fields referred to in...
 22. $\{LR1;010;1\}, \{LR1;010;2\}, \{LR1;010;3\}, \{LR1;010;5\}, \{LR1;010;6\}, \{LR1;010;7\}, \{LR1;020;1\}, \{LR1;020;2\}, \{LR1;020;5\}, \{LR1;020;7\}, \{LR1;030;5\}, \{LR1;030;7\}, \{LR1;040;5\}, \{LR1;040;7\}, \{LR1;050;1\}, \{LR1;050;2\}, \{LR1;050;5\}, \{LR1;050;7\}, \{LR1;060;1\}, \{LR1;060;2\}, \{LR1;060;5\}, \{LR1;060;7\}.$
 23. $\{LR1;050;8\}, \{LR1;050;9\}, \{LR1;050;10\}, \{LR1;050;11\}.$
 4. LRCalc: Leverage ratio calculation
 24. This part of the reporting template collects the data that...
 25. Since the leverage ratio shall be calculated 'as the simple...
 26. Institutions shall perform the reporting of the leverage ratio quarterly....

Annex XI Table 1

5. LR1 on alternative treatment of the Exposure Measure
 27. This part of the reporting collects data on alternative treatment...
 28. Institutions shall determine the 'accounting balance sheet values' in LR1...

Annex XI Table 2

6. LR2 On- and off-balance sheet items — additional breakdown of...
 29. Panel LR2 provides information on additional breakdown items of all...
 30. For exposures supported by credit risk mitigation techniques implying the...
 31. Under both approaches, institutions shall consider exposures deducted from the...

Annex XI Table 3

Status: Point in time view as at 16/04/2014.

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Reporting of Shar'iah compliant assets as alternative assets under Article...

- 1.2. Specific remarks
 9. For items 1.1 to 1.2 institutions shall report the relevant...
 10. For items 1.3 to 1.4 institutions shall report the market...
 11. For item 1.5 institutions shall report the relevant undrawn amount...
 12. For item 1.6.1/1.6.2 institutions shall report the relevant amounts in...
 13. For items 1.7 to 2.2, in accordance with the last...
 14. For items 1.3 to 1.4 and 1.7 to 1.14, institutions...
 15. For items 2.1 to 2.2, institutions shall report assets which...
 16. For items 1.1 to 2.2, with the exception of item...
 17. For items 3.1 to 3.12, institutions shall only report assets...
 18. For items 4.1 to 4.12.3, institutions shall only report assets...
 19. For items 5.1 to 5.2, institutions shall only report items...
 20. For items 6.1 to 6.1.3, only Shar'iah compliant banks shall...
 21. The value of the liquid assets of all items in...
- Liquid assets sub template
 - 1.2.1. Instructions concerning specific rows

Annex XIII Table 1

REPORTING ON LIQUIDITY (PART 2 of 5: OUTFLOWS)

1. Outflows
 - 1.1. General remarks
 1. This is a summary template which contains information about liquidity...
 2. In accordance with Article 420 REGULATION (EU) NO 575/2013, this...
 3. In accordance with Article 421(5) of the REGULATION (EU) NO...
 - 1.2. Outflows sub template
 - 1.2.1. Instructions concerning specific rows

Annex XIII Table 2

REPORTING ON LIQUIDITY (PART 3 of 5: INFLOWS)

1. Inflows
 - 1.1. General remarks
 1. This is a summary template which contains information about liquidity...
 2. In accordance with Article 425(2) REGULATION (EU) NO 575/2013, liquidity...
 3. In accordance with Article 425(7) REGULATION (EU) NO 575/2013, institutions...
 4. In accordance with Article 425(8) REGULATION (EU) NO 575/2013, institutions...
 - 1.2. Inflows sub template
 - 1.2.1. Instructions concerning specific rows

Annex XIII Table 3

REPORTING ON LIQUIDITY (PART 4 of 5: COLLATERAL SWAPS)

- General remarks
 1. This is a summary template which contains information that will...

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1. Items providing stable funding
 - 1.1. General remarks
 1. This is a summary template which contains information about items...
 2. All own funds and liabilities reported on an institution's balance...
 3. In accordance with Article 427(2) REGULATION (EU) NO 575/2013, liabilities...
 4. Institutions shall assume that investors redeem a call option at...
 5. For retail deposits reported in section 1.2, the same assumptions...
 - 1.2. Items providing stable funding
 - 1.2.1. Instructions concerning specific rows

Annex XIII Table 5

2. Items requiring stable funding
 - 2.1. General remarks
 1. This is a summary template which contains information about items...
 2. All assets reported on an institutions balance sheet shall be...
 3. Treatment of maturity:
 4. In accordance with Article 510 of the REGULATION (EU) NO...
 5. Treatment of assets received or lent in secured lending and...
 6. Treatment of derivatives payables and receivables:
 - 2.2. Items requiring stable funding
 - 2.2.1. Instructions concerning specific rows

Annex XIII Table 6

ANNEX XIV

DATA POINT MODEL — DICTIONARY

- ANNEX XIV Table 1: rows 1 - 162
- ANNEX XIV Table 2: rows 1 - 200
- ANNEX XIV Table 2: rows 201 - 400
- ANNEX XIV Table 2: rows 401 - 600
- ANNEX XIV Table 2: rows 601 - 800
- ANNEX XIV Table 2: rows 801 - 1000
- ANNEX XIV Table 2: rows 1001 - 1200
- ANNEX XIV Table 2: rows 1201 - 1400
- ANNEX XIV Table 2: rows 1401 - 1600
- ANNEX XIV Table 2: rows 1601 - 1800
- ANNEX XIV Table 2: rows 1801 - 2000
- ANNEX XIV Table 2: rows 2001 - 2200
- ANNEX XIV Table 2: rows 2201 - 2400
- ANNEX XIV Table 2: rows 2401 - 2600
- ANNEX XIV Table 2: rows 2601 - 2800
- ANNEX XIV Table 2: rows 2801 - 3000
- ANNEX XIV Table 2: rows 3001 - 3200
- ANNEX XIV Table 2: rows 3201 - 3400

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ANNEX XIV Table 2: rows 3601 - 3800

ANNEX XIV Table 2: rows 3801 - 4000

ANNEX XIV Table 2: rows 4001 - 4200

ANNEX XIV Table 2: rows 4201 - 4400

ANNEX XIV Table 2: rows 4401 - 4600

ANNEX XIV Table 2: rows 4601 - 4800

ANNEX XIV Table 2: rows 4801 - 5000

ANNEX XIV Table 2: rows 5001 - 5200

ANNEX XIV Table 2: rows 5201 - 5400

ANNEX XIV Table 2: rows 5401 - 5600

ANNEX XIV Table 2: rows 5601 - 5800

ANNEX XIV Table 2: rows 5801 - 5925

ANNEX XIV Table 3: rows 1 - 25

ANNEX XIV Table 4: rows 1 - 43

ANNEX XIV Table 5: rows 1 - 108

ANNEX XIV Table 6: rows 1 - 200

ANNEX XIV Table 6: rows 201 - 400

ANNEX XIV Table 6: rows 401 - 600

ANNEX XIV Table 6: rows 601 - 800

ANNEX XIV Table 6: rows 801 - 1000

ANNEX XIV Table 6: rows 1001 - 1200

ANNEX XIV Table 6: rows 1201 - 1400

ANNEX XIV Table 6: rows 1401 - 1600

ANNEX XIV Table 6: rows 1601 - 1800

ANNEX XIV Table 6: rows 1801 - 2000

ANNEX XIV Table 6: rows 2001 - 2174

ANNEX XV

VALIDATION FORMULAE

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- (1) [OJ L 176, 27.6.2013, p. 1.](#)
- (2) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC ([OJ L 176, 27.6.2013, p. 338](#)).
- (3) Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards ([OJ L 243, 11.9.2002, p. 1](#)).
- (4) Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC ([OJ L 331, 15.12.2010, p. 12](#)).

Status:

Point in time view as at 16/04/2014.

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 17 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.