

CONTENT		SUBTITLE	TITLE
<p> <ol class="crrNumList" style="list-style-type: none"> <p>This Regulation lays down requirements concerning reporting of supervisory financial information to be submitted to NCAs by:</p> <ol class="crrCharList" style="list-style-type: none"> significant credit institutions applying international accounting standards in accordance with Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013; significant credit institutions, other than those referred to in point (a), which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC; significant credit institutions on an individual basis and significant branches; significant credit institutions regarding subsidiaries established in a non-participating Member State or a third country; less significant credit institutions applying international accounting standards in accordance with Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013; less significant credit institutions, other than those referred to in point (e), which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC; less significant credit institutions on an individual basis and less significant branches. As an exception to Articles 7 and 14, credit institutions that have been given a waiver regarding the application of prudential requirements on an individual basis, in accordance with Article 7 or 10 of Regulation (EU) No 575/2013, shall not be required to report supervisory financial information on an individual basis in accordance with this Regulation. Where credit institutions do not report supervisory financial information on an individual basis in accordance with this paragraph, NCAs shall submit to the ECB any template specified in Annex III or IV of Implementing Regulation (EU) No 680/2014 that they collect in relation to these credit institutions. Where competent authorities, including the ECB, require institutions to comply with the obligations laid down in Parts Two to Four and Parts Six to Eight of Regulation (EU) No 575/2013 and in Title VII of Directive 2013/36/EU on a sub-consolidated basis in accordance with Article 11(5) of Regulation (EU) No 575/2013, those institutions shall comply also on a sub-consolidated basis with the requirements laid down in this Regulation on a consolidated basis. Where parent institutions apply an individual consolidation method in accordance with Article 9(1) of Regulation (EU) No 575/2013, those institutions shall comply with the requirements laid down in this Regulation on an individual basis applying only the individual consolidation method. NCAs and/or national central banks may use the data collected pursuant to this Regulation for any other tasks. This Regulation shall not affect the accounting standards applied by </p>		Subject matter and general principles	Article 1

ARTICLE

direct the accounting standards applied by supervised entities in their consolidated accounts or annual accounts, nor change the accounting standards applied for supervisory reporting. As supervised entities apply different accounting standards, only information related to valuation rules, including methods for estimation of credit risk losses, which exist under the relevant accounting standards and are applied by the corresponding supervised entities on an individual or consolidated basis shall be submitted. For these purposes, specific reporting templates are provided for supervised entities applying national accounting frameworks based on Directive 86/635/EEC. Data points within the templates which are not applicable to the respective supervised entities do not have to be reported.

Significant and less significant branches may submit the information that they are required to provide under this Regulation to the relevant NCA through the credit institution by which they were established.

For the purposes of this Regulation, the definitions contained in Regulation (EU) No 468/2014 (ECB/2014/17) shall apply, unless otherwise provided, together with the following definitions:

- IAS and IFRS mean International Accounting Standards and International Financial Reporting Standards, as mentioned in Article 2 of Regulation (EC) No 1606/2002;
- subsidiary means a subsidiary as defined in Article 4(1)(16) of Regulation (EU) No 575/2013 and that is a credit institution within the meaning of Article 4(1)(1) of Regulation (EU) No 575/2013;
- sub-group means a group whose parent undertaking is not itself a subsidiary of another institution authorised in the same participating Member State, or of a financial holding company or mixed financial holding company established in the same participating Member State;
- consolidated basis means consolidated basis as defined in Article 4(1)(48) of Regulation (EU) No 575/2013;
- sub-consolidated basis means sub-consolidated basis as defined in Article 4(1)(49) of Regulation (EU) No 575/2013;
- significant credit institution means a credit institution which has the status of a significant supervised entity;
- less significant credit institution means a credit institution which does not have the status of a significant supervised entity;
- significant branch means a branch which has the status of a significant supervised entity which is not part of a supervised group and is established in a participating Member State by a credit institution established in a non-participating Member State;
- less significant branch means a branch which does not have the status of a significant supervised entity which is not part of a supervised group and is established in a participating Member State by a credit institution established in a non-participating Member State.

Definitions Article 2

For the purposes of this Regulation, a supervised entity shall be classified as significant 12 months after a decision as referred to in Article 45(1) of Regulation (EU) No 468/2014 (ECB/2014/17) has

	<p>been notified to it. It shall report information in accordance with Title II of this Regulation as a significant supervised entity on the first reporting reference date which occurs after it has been classified as significant.</p> <p>For the purposes of this Regulation, a supervised entity shall be classified as less significant when a decision as referred to in Article 46(1) of Regulation (EU) No 468/2014 (ECB/2014/17) has been notified to it. Thereafter, it shall start to report information in accordance with Title III of this Regulation.</p>	Change of status of a supervised entity	Article 3
SUBTITLE	SUBJECT MATTER AND DEFINITIONS		
TITLE	TITLE I		

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ARTICLE			SUBTITLE	TITLE
CONTENT	SUBTITLE	TITLE	Reporting on a consolidated basis	CHAPTER I
<div> In accordance with Article 99(3) of Regulation (EU) No 575/2013, significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013, shall report supervisory financial information as provided for in Articles 2, 3 and 10 of Implementing Regulation (EU) No 680/2014 on a consolidated basis. </div>	Format and frequency of reporting on a consolidated basis and reporting reference dates and remittance dates for significant credit institutions applying IFRS for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013	Article 4		
<div> In accordance with Article 99(6) of Regulation (EU) No 575/2013, significant credit institutions, other than those referred to in Article 4, which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC, shall report supervisory financial information on a consolidated basis as provided for in Articles 2, 3 and 11 of Implementing Regulation (EU) No 680/2014. </div>	Format and frequency of reporting on a consolidated basis and reporting reference dates and remittance dates for significant credit institutions applying national accounting frameworks on a consolidated basis based on Directive 86/635/EEC	Article 5		

CONTENT	SUBTITLE	TITLE
<p><ol class="crrNumList"></p> <p>Significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are not part of a significant supervised group shall report supervisory financial information to the relevant NCA on an individual basis. This shall also apply to significant branches.</p> <p> The supervisory financial reporting referred to in paragraph 1 shall include the information specified in Article 9 of Implementing Regulation (EU) No 680/2014, including information specified in template 40.1 of Annex III to that Regulation, and shall take place with the frequency specified in that Article.</p> <p>Significant credit institutions, other than those referred to in paragraph 1, which are not part of a significant supervised group and are subject to national accounting frameworks based on Directive 86/635/EEC shall report supervisory financial information to the relevant NCA. This shall also apply to significant branches.</p> <p> The supervisory financial reporting referred to in paragraph 3 shall include the information specified in Article 11 of Implementing Regulation (EU) No 680/2014, including information specified</p>		

information specified in template 40.1 of Annex IV to that Regulation, and shall take place with the frequency specified in that Article.

The information specified in paragraphs 2 and 4 above shall only include information related to:

- assets, liabilities, equity, income and expenses that are recognised by the supervised entity under the applicable accounting standards;
- off-balance sheet exposures and activities in which the supervised entity is involved;
- transactions other than those specified in points (a) and (b) performed by the supervised entity;
- valuation rules, including methods for estimation of credit risk losses, which exist under the applicable accounting standards and are applied by the supervised entity.

NCA's may collect the information to be submitted to the ECB specified in paragraphs 2 and 4 as a part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

As an exception to paragraphs 2 and 4, significant credit institutions which are not part of a significant supervised group shall report the information specified in templates 17.1, 17.2, and 17.3 in Annexes III and IV and in template 40.2 in Annexes III and IV to Implementing

Format and frequency of reporting on an individual basis for credit institutions which are not part of a significant supervised group and for significant branches

Article 6

				Regulation (EU) No 680/2014 only if they prepare consolidated financial statements.				
				 As an exception to paragraphs 2 and 4, significant branches shall not be required to report the information specified in templates 17.1, 17.2, and 17.3 in Annexes III and IV and in templates 40.1 and 40.2 in Annexes III and IV to Implementing Regulation (EU) No 680/2014. 				
				<ol class="crrNumList">Significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein, or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are part of a significant supervised group shall report supervisory financial information to the relevant NCA on an individual basis. Supervisory financial reporting by these credit institutions shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex I. NCAs shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template that they intend to transmit.				
				Significant credit institutions, other than those referred to in paragraph 1. which	Format and frequency of reporting		Reporting on an individual basis	CHAPTER II

SECTION

are subject to national accounting frameworks based on Directive 86/635/EEC and part of a significant supervised group shall report supervisory financial information to the relevant NCA.

The supervisory financial reporting referred to in paragraph 3 shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex I.

NCA shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

The information specified in paragraphs 1, 2, 4, and 5 shall be reported as provided for in Article 6(5) of this Regulation.

NCAs may collect the data to be submitted to the ECB specified in paragraphs 1, 2, 4, and 5 as part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

reporting on an individual basis for credit institutions which are part of a significant supervised group

Article 7

The information concerning significant credit institutions and significant branches specified in Articles 6 and 7 shall have the following reporting

reference dates:</p>
<ol
class="crrCharList">
for quarterly
reporting, 31 March,
30 June, 30 September
and 31 December;
 for semi-
annual reporting, 30
June and 31
December;
for annual
reporting, 31
December.
 Information
referring to a period
shall be reported
cumulatively from the
first day of the
calendar year to the
reporting reference
date. As an
exception to
paragraphs 1 and 2,
where significant
credit institutions are
permitted to elaborate
their annual accounts
based on an
accounting year that
deviates from the
calendar year, NCAs
may adjust the
reporting reference
dates to the
accounting year-end.
The adjusted
reporting reference
dates shall be three,
six, nine and 12
months after the
beginning of the
accounting year.
Information referring
to a period shall be
reported cumulatively
from the first day of
the accounting year to
the reporting
reference date.
 <p>NCAs shall
submit to the ECB the
information
concerning significant
credit institutions and
significant branches
specified in Articles 6
and 7 by close of
business on the
following remittance
dates:</p> <ol
class="crrCharList">
for significant
credit institutions
which are not part of a
significant supervised
group and significant
branches, the 10th
working day following
the remittance dates
referred to in Article 3
of Implementing
Regulation (EU) No

Reporting
reference
dates and
remittance
dates for
significant
credit
institutions
and
significant
branches

Article
8

680/2014; for significant credit institutions which are part of a significant supervised group, the 25th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014. NCAs shall decide when significant credit institutions and significant branches have to report supervisory financial information in order for them to meet these deadlines.

CONTENT	SUBTITLE	TITLE
<p>Supervisory financial information in respect of subsidiaries established in a non-participating Member State or a third country shall be reported in the following manner:</p> <p>Significant credit institutions applying IFRS on a consolidated basis in accordance with Regulation (EC) No 1606/2002, including those that apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, shall ensure that the supervisory financial information specified in paragraph 1 of Annex II is submitted on an individual basis to the relevant NCA in respect of subsidiaries established in a non-participating Member State or a third country. The supervisory financial reporting shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014</p>		

680/2014.
 Where more than one credit institution within a supervised group applies prudential requirements on a consolidated basis, paragraph 1 shall apply only to the credit institution established in a participating Member State and at the highest level of consolidation.
 As an exception to paragraph 1, financial information concerning subsidiaries which have a total asset value of EUR 3 billion or less shall not be reported. For this purpose, the total value of the assets shall be determined on the basis of the prudential reporting in accordance with applicable law. If the total value of the assets cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of the most recent audited

Format and frequency of reporting by significant credit institutions in respect of subsidiaries established in a non-participating Member State or a third country

Article 9

Reporting by significant credit institutions in respect of subsidiaries established in a non-participating Member State or a third country

CHAPTER III

annual accounts, and if those annual accounts are not available, on the basis of the annual accounts prepared in accordance with applicable national accounting laws.

The information shall be reported in accordance with paragraph 1 from the next reporting reference date for quarterly reporting where the total value of the assets of a subsidiary exceeds EUR 3 billion on four consecutive reporting reference dates for quarterly reporting. Reporting in accordance with paragraph 1 is not required from the next reporting reference date for quarterly reporting where the total value of the assets of a subsidiary is below or equal to EUR 3 billion on three consecutive reporting reference dates for quarterly reporting.

The information specified in Article 9 shall be collected with the same reporting reference dates as supervisory financial information concerning the related significant credit institutions reporting on a consolidated basis. Information referring to a period shall be reported cumulatively from the first day of the accounting year used for reporting financial information to the reporting reference date.

NCAAs shall submit to the ECB information concerning subsidiaries established in a non-participating Member State or a

Reporting reference dates and remittance dates for reporting by significant credit institutions in respect of subsidiaries established in a non-participating Member State or a

Article 10

	third country as specified in Article 9 by close of business of the 25th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014.	third country		
	NCAs shall decide when credit institutions have to report supervisory financial information in order for them to meet this deadline.			
	 			
SUBTITLE	REPORTING BY SIGNIFICANT CREDIT INSTITUTIONS ON A CONSOLIDATED AND ON AN INDIVIDUAL BASIS AND BY SIGNIFICANT BRANCHES ON AN INDIVIDUAL BASIS			
TITLE	TITLE II			

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ARTICLE			SUBTITLE	TITLE
CONTENT	SUBTITLE	TITLE		
<ol class="crrNumList"> Less significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013 shall report supervisory financial information to the relevant NCA on a consolidated basis. The supervisory financial reporting referred to in paragraph 1 shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 1 of Annex I. NCAs shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional				

such additional template they intend to transmit.

Less significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC, shall report supervisory financial information to the relevant NCA on a consolidated basis. That supervisory financial reporting shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 2 of Annex I.

NCA shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

As an exception to paragraphs 4 and 5 supervisory financial reporting concerning less significant credit institutions the assets of which have a total value, on a consolidated basis, of EUR 3 billion or less shall include the information specified in Annex III, as a common minimum, instead of the information specified in paragraph 4 of this Article. For this purpose, the total value of the assets of credit institutions, on a consolidated basis, shall be determined on the basis of the prudential consolidated reporting in

Format and frequency of reporting on a consolidated basis for less significant credit institutions

Article 11

accordance with applicable law. If the total value of the assets cannot be determined on the basis of the prudential consolidated reporting, it shall be determined on the basis of the most recent audited consolidated annual accounts, and if those annual accounts are not available, on the basis of the consolidated annual accounts prepared in accordance with applicable national accounting laws.

Less significant credit institutions shall start reporting information in accordance with paragraphs 4 and 5 from the next reporting reference date for quarterly reporting where the total value of the assets of a less significant credit institution exceeds, on a consolidated basis, EUR 3 billion, on four consecutive reporting reference dates for quarterly reporting. Less significant credit institutions shall start reporting information in accordance with paragraph 6 where the total value of the assets of a less significant credit institution is below or equal to, on a consolidated basis, EUR 3 billion, on three consecutive reporting reference dates for quarterly reporting.

The information specified in paragraphs 2, 3, 4, 5, and 6 shall be reported as provided for in Article 6(5) of this Regulation.

NCAAs may collect the information to be submitted to the ECB specified in paragraphs 2, 3, 4, 5, and 6 as part of a

Reporting
on a
consolidated I
basis

CHAPTER

broader reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

The information reported by less significant credit institutions on a consolidated basis specified in Article 11 shall have the following reporting reference dates:

- for quarterly reporting, 31 March, 30 June, 30 September and 31 December;
- for semi-annual reporting, 30 June and 31 December;
- for annual reporting, 31 December.

Information referring to a period shall be reported cumulatively from the first day of the calendar year to the reporting reference date. As an exception to paragraphs 1 and 2, where less significant credit institutions are permitted by NCAs to report supervisory financial information on a consolidated basis based on an accounting year that deviates from the calendar year, NCAs may adjust the reporting reference dates to the accounting year-end. The adjusted reporting reference dates shall be three, six, nine and 12 months after the beginning of the accounting year. Information referring to a period shall be

Reporting reference dates and remittance dates for

to a period shall be reported cumulatively covering the period from the first day of the accounting year to the reporting reference date.

NCA's shall submit to the ECB the information specified in Article 11 by close of business on the following remittance dates:

- for less significant credit institutions established in a participating Member State and reporting at the highest level of consolidation, the 25th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014;
- for less significant credit institutions reporting on a consolidated basis, other than those referred to in point (a), the 35th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014.

NCA's shall decide when credit institutions have to report supervisory financial information in order for them to meet these deadlines.

CONTENT	SUBTITLE	TITLE
<div> <div>Less significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein, or because they apply</div> </div>		

them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are not part of a supervised group shall report supervisory financial information to the relevant NCA on an individual basis. This shall also apply to less significant branches.

The supervisory financial reporting referred to in paragraph 1 shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 1 of Annex I.

NCA shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCA shall notify the ECB in advance of any such additional template they intend to transmit.

Less significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks based on Directive 86/635/EEC and which are not part of a supervised group shall report supervisory financial information to the relevant NCA. This shall also apply to less significant branches.

The supervisory financial reporting referred to in paragraph 4 shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 2 of Annex I.

NCA shall submit

DOCUMENT SECTION

SECTION

to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

Paragraphs 2, 3, 5 and 6 shall be subject to the following exceptions:

- supervisory financial reporting concerning less significant credit institutions the assets of which have a total value equal to or less than EUR 3 billion shall include the information specified in Annex III, as a common minimum, instead of the information specified in paragraphs 2, 3, 5 or 6;
- a less significant branch shall not report supervisory financial information if the total value of its assets is below or equal to EUR 3 billion.

For the purposes of paragraph 7, the total value of the assets of the less significant credit institution and less significant branch shall be determined on the basis of the prudential reporting in accordance with applicable law. If the total value of the assets of a less significant credit institution cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of the most recent audited annual accounts, and if those annual accounts are not available, on the basis of the annual accounts prepared in accordance with applicable national accounting laws. If the total value of the assets of a less

Format and frequency of reporting on an individual basis for less significant credit institutions which are not part of a supervised group and for less significant branches

Article 13

significant branch cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of statistical data reported pursuant to Regulation (EU) No 1071/2013 of the European Central Bank Regulation (EU) No 1071/2013 of the European Central Bank of 24 September 2013 concerning the balance sheet of the monetary financial institutions sector (ECB/2013/33) (OJ L 297, 7.11.2013, p. 1)..

 Less significant credit institutions and less significant branches shall start reporting information in accordance with paragraphs 2, 3, 5 and 6 from the next reporting reference date for quarterly reporting where the total value of the assets of a less significant credit institution or a less significant branch exceeds EUR 3 billion on four consecutive reporting reference dates for quarterly reporting. Less significant credit institutions and less significant branches shall start reporting information in accordance with paragraph 7 where the total value of the assets of a less significant credit institution or a less significant branch is below or equal to EUR 3 billion on three consecutive reporting reference dates for quarterly reporting.

 The information specified in paragraphs 2, 3, 5, 6, and 7 shall be reported as provided for in Article 6(5) of this Regulation. NCAs may collect the information to be submitted to the ECB specified in paragraphs 2, 3, 5, 6, and 7 as a part of a

			broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.						
			<ol style="list-style-type: none"> Less significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein, or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are part of a less significant supervised group shall report supervisory financial information to the relevant NCA on an individual basis. The supervisory financial reporting referred to in paragraph 1 shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex II. NCA's shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCA's shall notify the ECB in advance of any such additional template they intend to transmit. Less significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks based on 					Reporting on an individual basis	CHAPTER II

frameworks based on Directive 86/635/EEC and part of a less significant supervised group shall report supervisory financial information to the relevant NCA.

The supervisory financial reporting referred to in paragraph 4 shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex II.

NCA shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

As an exception to paragraphs 2, 3, 5 and 6 supervisory financial reporting by less significant credit institutions the assets of which have a total value equal to or less than EUR 3 billion shall include the information specified in Annex III. For this purpose, the total value of the assets of the less significant credit institution shall be determined on the basis of the prudential reporting in accordance with applicable law. If the total value of the assets of a less significant credit institution cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of the most recent audited annual accounts, and if those annual accounts are not available, on the basis of the annual accounts prepared in accordance with applicable national accounting laws.

Format and frequency of reporting on an individual basis for credit institutions which are part of a less significant supervised group

Article 14

Less significant credit institutions shall start reporting information in accordance with paragraphs 2, 3, 5 and 6 from the next reporting reference date for quarterly reporting where the total value of the assets of a less significant credit institution exceeds EUR 3 billion on four consecutive reporting reference dates for quarterly reporting. Less significant credit institutions shall start reporting information in accordance with paragraph 7 where the total value of the assets of a less significant credit institution is below or equal to EUR 3 billion on three consecutive reporting reference dates for quarterly reporting.

The information specified in paragraphs 2, 3, 5, 6 and 7 shall be reported as provided for in Article 6(5) of this Regulation.

NCAs may collect the information to be submitted to the ECB specified in paragraphs 2, 3, 5, 6, and 7 as a part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

<ol class="crrNumList">
 <p>The information concerning less significant credit institutions and less significant branches specified in Articles 13 and 14 shall have the following reporting reference dates:</p>
<ol class="crrCharList">

for quarterly reporting, 31 March, 30 June, 30 September and 31 December;
 for semi-annual reporting, 30 June and 31 December;
 for annual reporting, 31 December.
 Information referring to a period shall be reported cumulatively from the first day of the calendar year to the reporting reference date. As an exception to paragraphs 1 and 2, where less significant credit institutions are permitted by NCAs to report their supervisory financial information based on an accounting year that deviates from the calendar year, NCAs may adjust the reporting reference dates to the accounting year-end. The adjusted reporting reference dates shall be three, six, nine and 12 months after the beginning of the accounting year. Data referring to a period shall be reported cumulatively from the first day of the accounting year to the reporting reference date.
 <p>NCAs shall submit to the ECB the supervisory financial information concerning less significant credit institutions and less significant branches specified in Articles 13 and 14 by close of business on the following remittance dates:</p> <ol class="crrCharList">
 for less significant credit institutions which are not part of a supervised group and for less significant branches, the 25th working day following the remittance dates referred to in Implementing Regulation (EU) No 680/2014. for

Reporting reference dates and remittance dates for less significant credit institutions and less significant branches

Article 15

	<p>680/2014; less significant credit institutions which are part of a less significant supervised group, the 35th working day following the remittance dates referred to in Implementing Regulation (EU) No 680/2014. </p> <p> NCAs shall decide when less significant credit institutions and less significant branches have to report supervisory financial information in order for them to meet these deadlines. </p>				
SUBTITLE	REPORTING BY LESS SIGNIFICANT CREDIT INSTITUTIONS ON A CONSOLIDATED AND ON AN INDIVIDUAL BASIS AND BY LESS SIGNIFICANT BRANCHES ON AN INDIVIDUAL BASIS				
TITLE	TITLE III				

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	CONTENT	SUBTITLE	TITLE
ARTICLE	<div class="crrArticle"> <p>NCAs shall monitor and ensure the quality and reliability of the information submitted to the ECB. For these purposes, NCAs shall follow the specifications in Articles 4 and 5 of Decision ECB/2014/29.</p> </div>	Data quality checks	Article 16
	<div class="crrArticle"> <p>NCAs shall transmit the information specified in this Regulation in accordance with the relevant eXtensible Business Reporting Language taxonomy in order to provide a uniform technical format for the exchange of data. For these purposes, NCAs shall follow the specifications set out in Article 6 of Decision ECB/2014/29.</p> </div>	IT language for the transmission of information from national competent authorities to the ECB	Article 17
SUBTITLE	DATA QUALITY AND IT LANGUAGE		
TITLE	TITLE IV		

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	CONTENT	SUBTITLE	TITLE
	<div class="crrNumList"> <p> <p>31 December 2015 shall be the first reference date for reporting in accordance with this Regulation of supervisory financial information concerning:</p> <ol class="crrCharList"></p> <p>significant supervised groups;</p> <p>significant supervised entities which are not part of a supervised group. </p> <p> <p>30 June 2016 shall be the first reference date for reporting in accordance with this Regulation of supervisory financial information concerning:</p> <ol class="crrCharList"></p> <p>significant supervised entities which are part of a supervised group; subsidiaries of significant supervised groups established in a non-participating Member State or a third country. <p>30 June 2017 shall be the first reference date for reporting in accordance with this Regulation of supervisory financial information concerning:</p> </div>	First reporting reference dates	Article 18

	</p> <ol class="crrCharList"> less significant supervised groups; less significant supervised entities. 		
ARTICLE	<ol class="crrNumList"> If a less significant supervised entity becomes significant before 1 January 2018 it shall be classified as a significant supervised entity for the purpose of this Regulation 18 months after a decision as referred to in Article 45(1) of Regulation (EU) No 468/2014 (ECB/2014/17) has been notified to it. If the total value of the assets of a less significant supervised entity on an individual or consolidated basis exceeds EUR 3 billion before 1 January 2018 it shall start to report in accordance with the relevant provisions of this Regulation on the first reporting reference date that occurs at least 18 months after the threshold has been exceeded. If the total value of the assets of a subsidiary established in a non-participating Member State or a third country exceeds EUR 3 billion before 1 January 2018 the information shall be reported in accordance with Article 9(1) on the first reporting reference date that occurs at least 18 months after the threshold has been exceeded. 	Transitional provisions	Article 19
	<div class="crrArticle">This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.</div>	Final provision	Article 20
SUBTITLE	TRANSITIONAL AND FINAL PROVISIONS		
TITLE	TITLE V		

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	CONTENT	SUBTITLE	TITLE
	<p>Simplified supervisory financial reporting</p> <ol style="list-style-type: none">For supervised groups and supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised entities applying national accounting frameworks based on Directive 86/635/EEC that are compatible with IFRS, Simplified supervisory financial reporting includes the templates from Annex III to Implementing Regulation (EU) No 680/2014 listed in Table 1.For supervised groups and supervised entities applying national accounting frameworks based on Directive 86/635/EEC other than those included in paragraph 1, Simplified supervisory financial reporting includes the templates from Annex IV to Implementing Regulation (EU) No 680/2014 listed in Table 2.As an exception to paragraph 2, each NCA may decide that entities referred to in paragraph 2 and established in its Member State report:<ol style="list-style-type: none">the information specified in template 9.1 or the information specified in template 9.1.1 from Annex IV to Implementing Regulation (EU) No 680/2014;the information specified in template 11.1 or the information specified in template 11.2 from Annex IV to Implementing Regulation (EU) No 680/2014;the information specified in template 12.0 or the information specified in template 12.1 from Annex IV to Implementing Regulation		

(EU) No 680/2014; and the information specified in template 16.3 or the information specified in template 16.4 from Annex IV to Implementing Regulation (EU) No 680/2014.

The information in paragraphs 1 and 2 is reported in accordance with the instructions in Annex V to Implementing Regulation (EU) No 680/2014. Templates 17.1, 17.2 and 17.3 in Tables 1 and 2 are provided only for credit institutions reporting on a consolidated basis. Template 40.1 in Tables 1 and 2 is provided for credit institutions reporting on a consolidated basis and credit institutions that are not part of a group reporting on an individual basis.

For the purpose of calculating the threshold mentioned in Part 2 of Tables 1 and 2 in this Annex, Article 5(a)(4) of Implementing Regulation (EU) 680/2014 applies.

Template number	Name of the template or of the group of template
PART 1 [QUARTERLY FREQUENCY]	
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	Breakdown of non-trading loans and advances by product
6.1	Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Breakdown of financial commitments

</td>	<td><p>Loan commitments, financial guarantees and other commitments</p></td>
</tr>	<tr>
<td>9.1.1</td>	<td>Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given</td>
</tr>	<tr>
<td>9.2</td>	<td>Loan commitments, financial guarantees and other commitments received</td>
</tr>	<tr>
<td>10</td>	<td><p>Derivatives â€“ Trading and economic hedges</p></td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Hedge accounting</p></td>
</tr>	<tr>
<td>11.1</td>	<td>Derivatives â€“ Hedge accounting: Breakdown by type of risk and type of hedge</td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Movements in allowances and provisions for credit losses</p></td>
</tr>	<tr>
<td>12.1</td>	<td>Movements in allowances and provisions for credit losses</td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Collateral and guarantees received</p></td>
</tr>	<tr>
<td>13.1</td>	<td>Breakdown of collateral and guarantees by loans and advances other than held for trading</td>
</tr>	<tr>
<td>13.2.1</td>	<td>Collateral obtained by taking possession during the period [held at the reference date]</td>
</tr>	<tr>
<td>13.3.1</td>	<td>Collateral obtained by taking possession accumulated</td>
</tr>	<tr>
<td>14</td>	<td><p>Fair value hierarchy: financial instruments at fair value</p></td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Breakdown of selected statement of profit or loss items</p></td>
</tr>	<tr>
<td>16.1</td>	<td>Interest income and expenses by instrument and counterparty sector</td>
</tr>	<tr>
<td>16.3</td>	<td>Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument</td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Reconciliation between accounting and CRR scope of consolidation: Balance Sheet</p></td>
</tr>	<tr>
<td>17.1</td>	<td>Reconciliation between accounting and CRR scope of consolidation: Assets</td>
</tr>	<tr>
<td>17.2</td>	<td>Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures â€“ loan commitments, financial guarantees and other commitments given</td>
</tr>	<tr>
<td>17.3</td>	<td>Reconciliation between accounting and CRR scope of consolidation: Liabilities</td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Information on performing and non-performing exposures</p></td>
</tr>	<tr>
<td>18.0</td>	<td>Information on performing and non-performing exposures</td>
</tr>	<tr>
<td>18.1</td>	<td>Inflows and outflows of non-performing exposures â€“ loans and advances by counterparty sector</td>
</tr>	<tr>
<td>18.2</td>	<td>Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property</td>
</tr>	<tr>
<td>19</td>	<td><p>Forborne exposures</p></td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]</p></td>
</tr>	<tr>
<td><IE></IE></td>	<td><p>Geographical

breakdown

>20.4	Geographical breakdown of assets by residence of the counterparty
>20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
>20.6	Geographical breakdown of liabilities by residence of the counterparty

</IE>

</IE>

PART 4 [ANNUAL]

</IE>

Group structure

>40.1

Group structure:

QUOT.START CODE="2018" ID="QS0015" REF.END="QE0015">entity-by-entity<QUOT.END CODE="2019" ID="QE0015" REF.START="QS0015">

QUOT.END>

Table 2	
Template number	Name of the template or of the group of template
<IE>	<IE>
PART 1 [QUARTERLY FREQUENCY]	<IE>
Balance Sheet Statement [Statement of Financial Position]	>1.1
Balance Sheet Statement: assets	>1.2
Balance Sheet Statement: liabilities	>1.3
Balance Sheet Statement: equity	>2
Statement of profit or loss	<IE>
Breakdown of financial assets by instrument and by counterparty sector	>4.1
Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading	>4.2.1
Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss	>4.2.2
Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss	>4.3.1
Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income	>4.4.1
Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost	>4.5
Subordinated financial assets	>4.6
Breakdown of financial assets by instrument and by counterparty sector: trading financial assets	>4.7
Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss	>4.8
Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity	>4.9
Breakdown of financial assets by instrument and by counterparty sector: non-trading non-	

Simplified
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financial
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ANNEX
I

counterparty sector: non-trading non-derivative financial assets measured at a cost-based method			
	4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets	
	5.1	Breakdown of non-trading loans and advances by product	
	6.1	Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes	
		Breakdown of financial liabilities	
	8.1	Breakdown of financial liabilities by product and by counterparty sector	
	8.2	Subordinated financial liabilities	
		Loan commitments, financial guarantees and other commitments	
	9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given	
	9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given	
	9.2	Loan commitments, financial guarantees and other commitments received	
	10	Derivatives “Trading and economic hedges”	
		Hedge accounting	
	11.1	Derivatives “Hedge accounting: Breakdown by type of risk and type of hedge”	
	11.2	Derivatives “Hedge accounting under national GAAP: Breakdown by type of risk”	
		Movements in allowances and provisions for credit losses	
	12	Movements in allowances for credit losses and impairment of equity instruments under national GAAP	
	12.1	Movements in allowances and provisions for credit losses	
		Collateral and guarantees received	
	13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading	
	13.2.1	Collateral obtained by taking possession during the period [held at the reference date]	
	13.3.1	Collateral obtained by taking possession accumulated	
	14	Fair value hierarchy: financial instruments at fair value	
		Breakdown of selected statement of profit or loss items	
	16.1	Interest income and expenses by instrument and counterparty sector	
	16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument	
	16.4	Gains or losses on financial	

ARTICLE

assets and liabilities held for trading and trading financial assets and trading financial liabilities by risk

Reconciliation between accounting and CRR scope of consolidation: Balance Sheet

Reconciliation between accounting and CRR scope of consolidation: Assets

Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures – loan commitments, financial guarantees and other commitments given

Reconciliation between accounting and CRR scope of consolidation: Liabilities

Information on performing and non-performing exposures

Information on performing and non-performing exposures

18.1

Inflows and outflows of non-performing exposures – loans and advances by counterparty sector

18.2

Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property

19

Forborne exposures

PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]

Geographical breakdown

20.4

Geographical breakdown of assets by residence of the counterparty

20.5

Geographical breakdown of off-balance sheet exposures by residence of the counterparty

20.6

Geographical breakdown of liabilities by residence of the counterparty

PART 4 [ANNUAL]

Group structure

40.1

Group structure:

“START CODE=“2018” ID=“QS0016” REF.END=“QE0016”>“START>entity-by-entity“END CODE=“2019” ID=“QE0016” REF.START=“QS0016”>“END>

Over-simplified supervisory financial reporting

For supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised entities applying national accounting frameworks based on Directive 86/635/EEC that are compatible with IFRS, Over-simplified supervisory financial reporting includes the templates from Annex III to Implementing Regulation (EU) No 680/2014 listed in Table 3.

Table 3

Template number

Name of the template or of the group of template

PART 1 [QUARTERLY FREQUENCY]

</IE></td>	<p>Balance Sheet Statement [Statement of Financial Position]</p></td>
<tr>	<td>1.1</td>
<tr>	<td>Balance Sheet Statement: assets</td>
<tr>	<td>1.2</td>
<tr>	<td>Balance Sheet Statement: liabilities</td>
<tr>	<td>1.3</td>
<tr>	<td>Balance Sheet Statement: equity</td>
<tr>	<td>2</td>
<tr>	<p>Statement of profit or loss</p></td>
<tr>	<td><IE></IE></td>
<tr>	<td><p>Breakdown of financial assets by instrument and by counterparty sector</p></td>
<tr>	<td>4.1</td>
<tr>	<td>Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading</td>
<tr>	<td>4.2.1</td>
<tr>	<td>Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss</td>
<tr>	<td>4.2.2</td>
<tr>	<td>Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss</td>
<tr>	<td>4.3.1</td>
<tr>	<td>Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income</td>
<tr>	<td>4.4.1</td>
<tr>	<td>Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost</td>
<tr>	<td>4.5</td>
<tr>	<td>Subordinated financial assets</td>
<tr>	<td>5.1</td>
<tr>	<td>Breakdown of non-trading loans and advances by product</td>
<tr>	<td><IE></IE></td>
<tr>	<td><p>Breakdown of financial liabilities</p></td>
<tr>	<td>8.1</td>
<tr>	<td>Breakdown of financial liabilities by product and by counterparty sector</td>
<tr>	<td>8.2</td>
<tr>	<td>Subordinated financial liabilities</td>
<tr>	<td><IE></IE></td>
<tr>	<td><p>Loan commitments, financial guarantees and other commitments</p></td>
<tr>	<td>9.1.1</td>
<tr>	<td>Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given</td>
<tr>	<td>10</td>
<tr>	<td><p>Derivatives â€” Trading and economic hedges</p></td>
<tr>	<td><IE></IE></td>
<tr>	<td><p>Hedge accounting</p></td>
<tr>	<td>11.1</td>
<tr>	<td>Derivatives â€” Hedge accounting: Breakdown by type of risk and type of hedge</td>
<tr>	<td><IE></IE></td>
<tr>	<td><p>Movements in allowances and provisions for credit losses</p></td>
<tr>	<td>12.1</td>
<tr>	<td>Movements in allowances and provisions for credit losses</td>
<tr>	<td>14</td>
<tr>	<td><p>Fair value hierarchy: financial instruments at fair value</p></td>
<tr>	<td><IE></IE></td>
<tr>	<td><p>Information on performing and non-performing exposures</p></td>
<tr>	<td>18.0</td>
<tr>	<td>Information on performing and non-performing exposures</td>
<tr>	<td>18.1</td>
<tr>	<td>Inflows and outflows of non-performing exposures â€” loans and advances by counterparty sector</td>
<tr>	<td>18.2</td>
<tr>	<td>Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property</td>
<tr>	<td>19</td>
<tr>	<td><p>Forborne

exposures

For supervised entities applying national accounting frameworks based on Directive 86/635/EEC other than those included in paragraph 1, Over-simplified supervisory financial reporting includes the templates from Annex IV to Implementing Regulation (EU) No 680/2014 listed in Table 4.

Table 4

Template number	Name of the template or of the group of template
PART 1 [QUARTERLY FREQUENCY]	
Balance Sheet Statement [Statement of Financial Position]	
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets
5.1	Breakdown of non-trading loans and advances by product

Over-simplified supervisory financial reporting

ANNEX II

<p><p>Breakdown of financial liabilities</p> </td> </tr> <tr> <td> >8.1</td> <td> >Breakdown of financial liabilities by product and by counterparty sector</td> </tr> <tr> <td> >8.2</td> <td> >Subordinated financial liabilities</td> </tr> <tr> <td> <IE></IE> </td> <td> <p>Loan commitments, financial guarantees and other commitments</p></td> </tr> <tr> <td> >9.1</td> <td> >Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given</td> </tr> <tr> <td> >9.1.1</td> <td> >Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given</td> </tr> <tr> <td> >10</td> <td> > <p>Derivatives â€“ Trading and economic hedges</p></td> </tr> <tr> <td> <IE></IE> </td> <td> <p>Hedge accounting</p></td> </tr> <tr> <td> >11.1</td> <td> >Derivatives â €“ Hedge accounting: Breakdown by type of risk and type of hedge</td> </tr> <tr> <td> >11.2</td> <td> >Derivatives â€“ Hedge accounting under national GAAP: Breakdown by type of risk</td> </tr> <tr> <td> <IE> </IE></td> <td> <p>Movements in allowances and provisions for credit losses</p></td> </tr> <tr> <td> >12</td> <td> >Movements in allowances for credit losses and impairment of equity instruments under national GAAP</td> </tr> <tr> <td> >12.1</td> <td> >Movements in allowances and provisions for credit losses</td> </tr> <tr> <td> <IE></IE></td> <td> > <p>Information on performing and non- performing exposures</p></td> </tr> <tr> <td> >18.0</td> <td> >Information on performing and non-performing exposures</td> </tr> <tr> <td> >18.1</td> <td> >Inflows and outflows of non-performing exposures â€“ loans and advances by counterparty sector</td> </tr> <tr> <td> >18.2</td> <td> >Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property</td> </tr> <tr> <td> >19</td> <td> <p>Forborne exposures</p></td> </tr> </table></div> </p> The information in paragraphs 1 and 2 is reported in accordance with the instructions provided in Annex V to Implementing Regulation (EU) No 680/2014. As an exception to paragraph 2, each NCA may decide that entities referred to in paragraph 2 and established in its Member State report:<p><ol class="crrCharList"> the information specified in template 9.1 or the information specified in template 9.1.1 from Annex IV to Implementing Regulation (EU) No 680/2014; the information specified in template 11.1 or the information specified in template 11.2 from Annex IV to Implementing Regulation (EU) No 680/2014; the information specified in template 12.0 or the information specified in template 12.1 from Annex IV to Implementing Regulation (EU) No 680/2014. </p> <p class="title-gr-seq-level-1">Supervisory financial reporting data points</p> <ol class="crrNumList"> For supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised</p>		
<p><p class="title-gr-seq-level-1">Supervisory financial reporting data points</p> <ol class="crrNumList"> For supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised</p>		

<p>entities applying national accounting frameworks based on Directive 86/635/EEC that are compatible with IFRS, Supervisory financial reporting data points includes the data points from Annex III to Implementing Regulation (EU) No 680/2014 identified in Annex IV.</p> <p>For supervised entities applying national accounting frameworks based on Directive 86/635/EEC other than those included in paragraph 1, Supervisory financial reporting data points includes the data points from Annex IV to Implementing Regulation (EU) No 680/2014 identified in Annex V.</p> <p>The information in paragraphs 1 and 2 is reported in accordance with the instructions provided in Annex V to Implementing Regulation (EU) No 680/2014.</p>	Supervisory financial reporting data points	ANNEX III																																										
<div style="margin-bottom:10px;"> <table> <tr> <th colspan="3">FINREP templates for IFRS</th> </tr> <tr> <th>Template number</th> <th>Template code</th> <th>Name of the template or of the group of template</th> </tr> <tr> <td> <p>PART 1 [QUARTERLY FREQUENCY]</p> </td><td> <p>1.1</p> </td><td> <p>Balance Sheet Statement [Statement of Financial Position]</p> </td></tr> <tr> <td> <p>1.2</p> </td><td> <p>1.3</p> </td><td> <p>Balance Sheet Statement: assets</p> </td></tr> <tr> <td> <p>1.3</p> </td><td> <p>1.4</p> </td><td> <p>Balance Sheet Statement: liabilities</p> </td></tr> <tr> <td> <p>2</p> </td><td> <p>5.1</p> </td><td> <p>Statement of profit or loss</p> </td></tr> <tr> <td> <p>5.1</p> </td><td> <p>5.2</p> </td><td> <p>Breakdown of non-trading loans and advances by product</p> </td></tr> <tr> <td> <p>5.2</p> </td><td> <p>5.3</p> </td><td> <p>Breakdown of financial liabilities</p> </td></tr> <tr> <td> <p>8.1</p> </td><td> <p>8.2</p> </td><td> <p>Breakdown of financial liabilities by product and by counterparty sector</p> </td></tr> <tr> <td> <p>8.2</p> </td><td> <p>10</p> </td><td> <p>Subordinated financial liabilities</p> </td></tr> <tr> <td> <p>10</p> </td><td> <p>11.1</p> </td><td> <p>Derivatives - Trading and economic hedges</p> </td></tr> <tr> <td> <p>11.1</p> </td><td> <p>11.2</p> </td><td> <p>Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge</p> </td></tr> <tr> <td> <p>18.0</p> </td><td> <p>19</p> </td><td> <p>Information on performing and non-performing exposures</p> </td></tr> <tr> <td> <p>19</p> </td><td> <p>19.00</p> </td><td> <p>Forborne exposures</p> </td></tr> </table> </div>	FINREP templates for IFRS			Template number	Template code	Name of the template or of the group of template	<p>PART 1 [QUARTERLY FREQUENCY]</p>	<p>1.1</p>	<p>Balance Sheet Statement [Statement of Financial Position]</p>	<p>1.2</p>	<p>1.3</p>	<p>Balance Sheet Statement: assets</p>	<p>1.3</p>	<p>1.4</p>	<p>Balance Sheet Statement: liabilities</p>	<p>2</p>	<p>5.1</p>	<p>Statement of profit or loss</p>	<p>5.1</p>	<p>5.2</p>	<p>Breakdown of non-trading loans and advances by product</p>	<p>5.2</p>	<p>5.3</p>	<p>Breakdown of financial liabilities</p>	<p>8.1</p>	<p>8.2</p>	<p>Breakdown of financial liabilities by product and by counterparty sector</p>	<p>8.2</p>	<p>10</p>	<p>Subordinated financial liabilities</p>	<p>10</p>	<p>11.1</p>	<p>Derivatives - Trading and economic hedges</p>	<p>11.1</p>	<p>11.2</p>	<p>Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge</p>	<p>18.0</p>	<p>19</p>	<p>Information on performing and non-performing exposures</p>	<p>19</p>	<p>19.00</p>	<p>Forborne exposures</p>		ANNEX IV
FINREP templates for IFRS																																												
Template number	Template code	Name of the template or of the group of template																																										
<p>PART 1 [QUARTERLY FREQUENCY]</p>	<p>1.1</p>	<p>Balance Sheet Statement [Statement of Financial Position]</p>																																										
<p>1.2</p>	<p>1.3</p>	<p>Balance Sheet Statement: assets</p>																																										
<p>1.3</p>	<p>1.4</p>	<p>Balance Sheet Statement: liabilities</p>																																										
<p>2</p>	<p>5.1</p>	<p>Statement of profit or loss</p>																																										
<p>5.1</p>	<p>5.2</p>	<p>Breakdown of non-trading loans and advances by product</p>																																										
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<p>8.1</p>	<p>8.2</p>	<p>Breakdown of financial liabilities by product and by counterparty sector</p>																																										
<p>8.2</p>	<p>10</p>	<p>Subordinated financial liabilities</p>																																										
<p>10</p>	<p>11.1</p>	<p>Derivatives - Trading and economic hedges</p>																																										
<p>11.1</p>	<p>11.2</p>	<p>Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge</p>																																										
<p>18.0</p>	<p>19</p>	<p>Information on performing and non-performing exposures</p>																																										
<p>19</p>	<p>19.00</p>	<p>Forborne exposures</p>																																										
<div style="margin-bottom:10px;"> <table> <tr> <th colspan="3">FINREP Templates for GAAP</th> </tr> <tr> <th></th> <th></th> <th></th> </tr> </table> </div>	FINREP Templates for GAAP																																											
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ANNEX
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