

DOCUMENT	SECTION	ARTICLE		
		CONTENT	SUBTITLE	TITLE
		<div class="crrArticle">This Regulation specifies uniform templates for the purposes of disclosure pursuant to points (a), (b), (d) and (e) of paragraph 1 of Article 437 and pursuant to paragraph 3 of Article 492 of Regulation (EU) No 575/2013.</div>	Subject matter	Article 1
		<div class="crrArticle">In order to meet the requirements for disclosure of a full reconciliation of own funds items to audited financial statements, as described in point (a) of Article 437(1) of Regulation (EU) No 575/2013, institutions shall apply the methodology referred to in Annex I and shall publish the balance sheet reconciliation information resulting from the application of this methodology</div>	Full reconciliation of own funds items to audited financial statements	Article 2
		<div class="crrArticle">In order to meet the requirements for disclosure of the main features of Common Equity Tier 1, Additional Tier 1 and Tier 2 instruments issued by institutions, as referred to in point (b) of Article 437 (1) of Regulation (EU) No 575/2013, institutions shall complete and publish the capital instrumentsâ€™ main features template provided in Annex II, according to the instructions provided in Annex III.</div>	Description of the main features of Common Equity Tier 1, Additional Tier 1 and Tier 2 instruments issued by institutions	Article 3
		<div class="crrArticle">In order to meet the requirements for disclosure of the specific items on own funds described in points (d) and (e) of Article 437 (1) of Regulation (EU) No 575/2013, institutions shall complete and publish the general own funds disclosure template provided in Annex IV, according to the instructions provided in Annex V.</div>	Disclosure of nature and amounts of specific items on own funds	Article 4
		<div class="crrArticle">By way of derogation from Article 4 during the period from 31 March 2014 to 31 December 2017 in order to meet the requirements for disclosure of the additional items on own funds as provided for in Article 492(3) of Regulation (EU) No 575/2013, institutions shall complete and publish the transitional own funds disclosure template provided in Annex VI, according to the instructions provided in Annex VII, instead of the general own funds disclosure template provided in Annex IV, according to the instructions provided in Annex V.</div>	Disclosure of nature and amounts of specific items on own funds during the transitional period	Article 5
		<div class="crrArticle">This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union. It shall apply from 31 March 2014.</div>	Entry into force	Article 6