

Bijlage 1: Overzicht uitvraag “Financiële Informatie non-IFRS banken” fase 1

Onderstaande tabel geeft een overzicht van de tabellen die worden uitgevraagd in fase 1 van de “Uitvraag Financiële Informatie non-IFRS banken”.

NAME OF THE TEMPLATE OR OF THE GROUP OF TEMPLATE	
	PART 1 [QUARTERLY FREQUENCY]
1	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
4.4	Breakdown of financial assets by instrument and by counterparty sector: loans and receivables and held-to-maturity investments
7	Financial assets subject to impairment that are past due or impaired
	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: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
	PART 3 [SEMI-ANNUAL FREQUENCY]
	Related parties
31.1	Related parties: amounts payable to and amounts receivable from
31.2	Related parties: expenses and income generated by transactions with
	PART 4 [ANNUAL FREQUENCY]
46	Statement of changes in equity

Bijlage 2: Overzicht uitvraag “Financiële Informatie non-IFRS banken” fase 2¹

Onderstaande tabel geeft een overzicht van de uiteindelijke uitvraag van “Uitvraag Financiële Informatie non-IFRS banken” middels FINREP local GAAP templates in fase 2. De set zal gelijk zijn aan de *volledige* set van dan beschikbare templates ontwikkeld onder de EBA ITS. Hierbij worden ook de templates genoemd die onder fase 1 reeds werden geïmplementeerd.

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
3	Statement of comprehensive income
	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	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4,3	Breakdown of financial assets by instrument and by counterparty sector: available-for-sale financial assets
4,4	Breakdown of financial assets by instrument and by counterparty sector: loans and receivables and held-to-maturity investments

¹ Voor tabel 18 'performing and non-performing exposures' en tabel 19 'forborne exposures' heeft EBA op 21 oktober 2013 een finale draft versie gepubliceerd (zie <http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/draft-implementing-technical-standard-on-supervisory-reporting-forbearance-and-non-performing-exposures->). In deze publicatie zijn ook wijzigingen doorgevoerd op reeds eerder gepubliceerde tabellen, voor fase 1 betreft dit alleen tabel 9 en zal dus vanaf de rapportage van september 2014 (fase 1) al van toepassing zijn. De overige wijzigingen en tabel 18 en 19 vallen onder fase 2 (rapportage maart 2015).

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 debt instruments 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	Breakdown of loans and advances by product
6	Breakdown of loans and advances to non-financial corporations by NACE codes
7	Financial assets subject to impairment that are past due or impaired
	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: loan commitments, financial guarantees and other commitments given
9,2	Loan commitments, financial guarantees and other commitments received
10	Derivatives – Trading
	Derivatives - 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
12	Movements in allowances for credit losses and impairment of equity instruments
	Collateral and guarantees received
13,1	Breakdown of loans and advances by collateral and guarantees
13,2	Collateral obtained by taking possession during the period [held at the reporting date]
13,3	Collateral obtained by taking possession [tangible assets] accumulated
14	Fair value hierarchy: financial instruments at fair value
15	Derecognition and financial liabilities associated with transferred financial assets
	Breakdown of selected statement of profit or loss items
16,1	Interest income and expenses by instrument and counterparty sector
16,2	Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument
16,3	Gains or losses on financial assets and liabilities held for trading by instrument
16,4	Gains or losses on financial assets and liabilities held for trading by risk
16,5	Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument
16,6	Gains or losses from hedge accounting
16,7	Impairment on financial and non-financial assets
	Reconciliation between accounting and CRR scope of consolidation: Balance Sheet
17,1	Reconciliation between accounting and CRR scope of consolidation: Assets
17,2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures - loan commitments, financial guarantees and other commitments given
17,3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
18	[Performing and non-performing exposures: to be inserted when final]
19	[Forborne exposures: to be inserted when final]
	PART 2 [QUATERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]
	Geographical breakdown
20,1	Geographical breakdown of assets by location of the activities
20,2	Geographical breakdown of liabilities by location of the activities
20,3	Geographical breakdown of main statement of profit or loss items by location of the activities
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
20,7	Geographical breakdown by residence of the counterparty of loans and advances to non-financial corporations by NACE codes
21	Tangible and intangible assets: assets subject to operating lease
	Asset management, custody and other service functions
22,1	Fee and commission income and expenses by activity
22,2	Assets involved in the services provided
	PART 3 [SEMI-ANNUAL]
	Off-balance sheet activities: interests in unconsolidated structured entities
30,1	Interests in unconsolidated structured entities

30,2	Breakdown of interests in unconsolidated structured entities by nature of the activities
	Related parties
31,1	Related parties: amounts payable to and amounts receivable from
31,2	Related parties: expenses and income generated by transactions with
	PART 4 [ANNUAL]
	Group structure
40,1	Group structure: "entity-by-entity"
40,2	Group structure: "instrument-by-instrument"
	Fair value
41,1	Fair value hierarchy: financial instruments at amortised cost
41,2	Use of the Fair Value Option
41,3	Hybrid financial instruments not designated at fair value through profit or loss
42	Tangible and intangible assets: carrying amount by measurement method
43	Provisions
	Defined benefit plans and employee benefits
44,1	Components of net defined benefit plan assets and liabilities
44,2	Movements in defined benefit plan obligations
44,3	Memo items [related to staff expenses]
	Breakdown of selected items of statement of profit or loss
45,1	Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio
45,2	Gains or losses on derecognition of non-financial assets other than held for sale
45,3	Other operating income and expenses
46	Statement of changes in equity