

Chapter 1

Commission Implementing Regulation (EU) No 1423/2013



**Article 2 Full reconciliation of own funds
items to audited financial statements**

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