

Chapter 1

Commission Implementing Regulation (EU) No 1423/2013

**ANNEX VII Instructions for completing the
transitional own funds disclosure template**

(1) Institutions shall disclose column (A) of the template called "Disclosure date" the amount related to the item labelled in the corresponding row for which column (B) "CRR article reference" mentions the applicable regulatory provisions (where "CRR" refers to Regulation (EU) No 575/2013). The amounts disclosed in column (A) shall reflect the regulatory capital position of the institutions at the disclosure date during the transitional period and shall be net of the regulatory adjustments that have been phased-in up to the disclosure date.

(2) Institutions shall disclose in the visible cells of column (C) "Amounts to be subject to pre-CRR treatment or CRR prescribed residual amount" the amount related to the item labelled in the corresponding row for which column (B) "CRR article reference" mentions the applicable regulatory provisions (where "CRR" refers to Regulation (EU) No 575/2013). The amounts disclosed shall reflect the residual amount of the regulatory adjustment i) that, under the national transposition measures, will continue to be applied to a part of the regulatory capital other than the part to which the adjustment shall be made once the transitional period is over, or ii) that is not otherwise deducted at the point of the disclosure date.

(3) By way of exception from paragraph 2, for rows 26a, 26b, 41a to 41c, 56a to 56c, 59a and all rows to these deriving from them, institutions shall disclose in column (A) the residual amount of the regulatory adjustments referred to in paragraph 3 respectively included in the calculation of the Common Equity Tier 1 capital, Additional Tier 1 capital, Tier 2 capital and Total capital.

(4) With regard to unrealised losses and gains measured at fair value referred to in Articles 467 and 468 of Regulation (EU) No 575/2013, institutions shall disclose the amount excluded from Common Equity Tier 1 capital pursuant to Article 467 and 468 in column (A) under the row 26a. Institutions shall include additional rows relating to this row in order to specify the nature of assets or liabilities, like equity or debt instruments, for which the unrealised losses or gains are excluded from Common Equity Tier 1 capital.

(5) With regard to deductions from Common Equity Tier 1 capital referred to in Article 469 of Regulation (EU) No 575/2013, institutions shall disclose the amounts to be deducted in column (A) and the residual amounts in column (C) under the rows related to the deductions items. The residual amounts to be deducted pursuant to Article 472 of Regulation (EU) No 575/2013 shall also be disclosed under row 41a (and below) for the amount to be deducted from Additional Tier 1 capital and under row 56a for the amount to be deducted from Tier 2 capital. Institutions shall include additional rows relating to rows 41a and 56a in order to specify the relevant items subject to this treatment.

(6) With regard to deductions from Additional Tier 1 capital referred to in Article 474 of Regulation (EU) No 575/2013, institutions shall disclose the amounts to be deducted in column (A) and the residual amounts in column (C) under the rows related to the deductions items. The residual amounts to be deducted pursuant to Article 475 of Regulation (EU) No 575/2013 shall also be disclosed under row 56b for the amount to be deducted from Tier 2 capital. Institutions shall include additional rows relating to row 56b in order to specify the relevant items subject to this treatment.

(7) With regard to deductions from Tier 2 capital referred to in Article 476 of Regulation (EU) No 575/2013, institutions shall disclose the amounts to be deducted in column (A) and the residual amounts in column (C) under the rows related to the deductions items. The residual amounts to be deducted pursuant to Article 477 of Regulation (EU) No 575/2013 shall also be disclosed under row 41c for the amount to be deducted from Additional Tier 1 capital. Institutions shall include additional rows relating to row 41c in order to specify the relevant items subject to this treatment.

(8) With regard to minority interests, institutions shall disclose in column (A) under row 5 the sum of minority interests that qualify as Common Equity Tier 1 capital pursuant to Part Two Title II of Regulation (EU) No 575/2013 and minority interests that would qualify as consolidated reserves as referred to in Articles 479 and 480 of Regulation (EU) No 575/2013. Institutions shall also disclose in column (C) under row 5 the minority interests that would qualify as consolidated reserves as referred to in Articles 479 and 480 of Regulation (EU) No 575/2013.

(9) With regard to filters and deductions referred to in Article 481 of Regulation (EU) No 575/2013, institutions shall disclose in column (A) the amount of the adjustments to be included in or deducted from Common Equity Tier 1 capital, Tier 1 capital and Tier 2 capital under rows 26b, 41c and 56c respectively. Institutions shall include additional rows relating to rows 26b, 41c and 56c in order to specify the relevant items subject to this treatment.

(10) Residual amounts relating to deductions from Common Equity Tier 1 capital, Additional Tier 1 capital and Tier 2 capital that are risk weighted pursuant to Articles 470, 472, 475 and 477 of Regulation (EU) No 575/2013 shall be disclosed in column (A) under row 59a. The disclosed amount shall be the risk weighted amount.