

	ID	Consolidated data (a)		Sub-consolidated data(a)		Solo data (a)		Overall Legal reference and guidance. When reporting their own data, member states are invited to provide detailed information on what they include within each line item. Please note references are made to the Directive 2006/48 and 2006/49 which are not in force in 2006. However, these provisions have not changed from current Directives.	ID of COREP		
		IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks				
T	TOTAL OWN FUNDS	TOTAL (before prudential filters)		This proposed taxonomy has been discussed and amended by the Working group on own funds. The amendments are highlighted in red for ease of reference						=T1+T2+T3+D	1
T*		Total (after prudential filters)								=T1*+T2*+T3+D	
T1	ORIGINAL OWN FUNDS	TOTAL (before prudential filters)		=T1*-1.2.4**+1.4.c+1.6.a						1.1	
T1*		Total (after of prudential filters)		=1.1+1.2.+1.3.+1.4.+1.5.+1.6							
1.1	Eligible Capital									1.1.1	
1.1.a	<i>Of which: non cumulative preference shares defined under country law</i>										
1.1.b	<i>Of which: Non-innovative instruments subject to limit</i>										1.1.1*
1.1.c	<i>Of which: Innovative instruments subject to limit</i>										1.1.1**
1.1.1	Paid up capital			Corresponds to the type of instruments referred to in the BCBS press release (Sydney, October 1998) and that member states include as 'Capital'						1.1.1.1	
1.1.2	(-) Own shares			Article 57, sentence 1 lit.(a) of Directive 2006/48/EC. = FINREP: Paid in capital						1.1.1.2	
1.1.3	Share premium			Article 57, sentence 2 lit. (l) of Directive 2006/48/EC - FINREP: Treasury shares						1.1.1.3	
1.1.4	Other instruments eligible as capital			Article 57, sentence 1 lit. (a) of Directive 2006/48/EC. = FINREP: Share premium						1.1.1.4	
1.2	Eligible Reserves			Article 57, sentence 1 lit.(a) of Directive 2006/48/EC. See also Guidelines on Prudential Filters for Regulatory Capital (CEBS, 21.12.2004) due to the application of IAS-type accounting rules. This item includes the instruments eligible as original own funds but classified as debt under the IAS-type accounting rules. = FINREP: includes amongst others the item "Other equity:other" and "share capital repayable on demand (e.g. cooperative shares)"						1.1.2	
1.2.1	Reserves			=1.2.1+1.2.2+1.2.3+1.2.4						1.1.2.1	
1.2.2	Eligible Minority interest			Article 57 sentence 1 lit.(b) of Directive 2006/48/EC, including profit and losses brought forward as a result of the application of the final profit or loss. Article 65 (1) lit. (b), (c) and (d) and (2) of Directive 2006/48/EC. = FINREP: Reserve+Revaluation reserves (excludes the valuation differences included in 1.2.4). amount is gross of (i.e. before any possible prudential filters						1.1.2.2	
1.2.2.a	<i>Of which: Non-innovative instruments (hybrids) subject to limit</i>										1.1.2.2*
1.2.2.b	<i>Of which: Innovative instruments (hybrids with incentive to redeem) subject to limit</i>										1.1.2.2**
1.2.3	Interim profits (and losses)			Article 65 (1) lit. (a) and (2) of Directive 2006/48/EC. = FINREP: Minority interest (excludes the valuation differences included in 1.2.4)						1.2.3+1.1.2.4a+1.1.2.4b	
1.2.3.a	<i>Of which foreseeable and declared dividends</i>										1.2.3+1.1.2.4a+1.1.2.4b
1.2.4	Valuation differences eligible as original own funds (adjusted as a result of the application of prudential filters)	Adjusted valuation differences included original own funds		=1.2.4*+1.2.4**						1.1.2.6	
1.2.4.*	Total Valuation differences before prudential filters		=Sum odd numbers (1.2.4.1 to 1.2.4.16)								
1.2.4.**	Total adjustments to valuation differences		= sum of even numbers (1.2.4.1 to 1.2.4.16)								
1.2.4.1	Valuation differences related to AFS equities										1.1.2.6.01
1.2.4.2	Adjustment to Valuation differences related to AFS equities										1.1.2.6.02

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		IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks		
1.2.4.3	Valuation differences related to AFS loans and receivables					The amount reported in this line should be the total (positive or negative) accounting valuation difference (booked in equity) in relation to AFS loans and receivables. No adjustments should be made with regard to impairment losses. CEBS guidelines recommend neutralisation of this amount in own funds. To the extent that the valuation difference is negative, the same amount will be added in the following line. To the extent that the valuation difference is positive, the same amount will be deducted in the following line. Members should indicate whether the amounts are before or after tax and whether they are calculated on a portfolio or on an item-by-item basis. (If the latter is the case, members may need to adapt (without amending the template) what is reported to suit their case. If so, they are requested to provide explanatory information). Members should furthermore indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.1.2.6.03
1.2.4.4	Adjustment to Valuation differences related to AFS loans and receivables					The amount reported in this line should be the total (positive or negative) adjustment made in relation to AFS loans and receivables. In the case of a negative valuation difference reported in the previous line, the same amount should be added in this line. In the case of a positive valuation difference reported in the previous line, the same amount should be deducted in this line. Members should indicate whether the amounts are before or after tax and whether they are calculated on a portfolio or on an item-by-item basis. Members should furthermore indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.1.2.6.04
1.2.4.5	Valuation differences related to other AFS assets					CEBS guidelines allow members to follow for valuation differences (booked in equity) in other AFS assets either the treatment foreseen for AFS equities or the one foreseen for AFS loan and receivables. Members should indicate first which treatment they apply. This and the following line should be completed in line with the indications given for the adjustments to AFS equities or to AFS loans and receivables. NB: The amounts reported here should include the cash flow hedges related to other AFS assets.	1.1.2.6.05
1.2.4.6	Adjustment to Valuation differences related to other AFS assets					Depending on the approach chosen by each country, members should indicate in this line any adjustment to the valuation difference that they would be necessary in accordance with the CEBS Guidelines and following the instructions above.	1.1.2.6.06
1.2.4.7	Valuation differences related to FVO financial liabilities (own credit risk)					Article 64, para 4 of Directive 2006/48/EC requires institutions to exclude from own funds any (cumulative) gains and losses on their liabilities valued at fair value that are due to changes in the credit institutions' own credit standing as a result of the application of the fair value option. Members are expected to report in this line any such gains or losses. To the extent that there are losses (negative amount), the amount will be added in the following line. To the extent that there are gains (positive amount), the amount will be deducted in the following line. Members should indicate whether the amounts are before or after tax and whether they are calculated on a portfolio or on an item-by-item basis. (If the latter is the case, members may need to adapt (without amending the template) what is reported to suit their case. If so, they are requested to provide explanatory information)	1.1.2.6.07
1.2.4.8	Adjustment to Valuation differences related to FVO financial liabilities (own credit risk)					The amount reported in this line should be the (positive or negative) adjustment that is necessary to neutralise the gains and losses on their liabilities valued at fair value that are due to changes in the credit institutions' own credit standing as a result of the application of the fair value option that have been reported in the previous line. To the extent that the amount reported in the previous line is negative, the same amount will be added in this line. To the extent that the amount reported in the previous line is positive, the same amount will be deducted in this line.	1.1.2.6.08
1.2.4.9	Valuation differences in cash flow hedges not related to AFS assets					Article 64, paragraph 4 of Directive 2006/48/EC requires institutions to exclude from own funds fair value reserves related to gains and losses on cash flow hedges of financial instruments measured at amortised cost. (In principle cash flow hedges related to AFS assets are excluded from this line. Nevertheless, in case of neutralisation of AFS assets to which the cash flow hedges are related, these cash flow hedges may be included in this item.) Members are expected to report in this line any such amounts. To the extent that this amount is negative, the same amount will be added in the following line. To the extent that this amount is positive, the same amount will be deducted in the following line.	1.1.2.6.09
1.2.4.10	Adjustment to Valuation differences in cash flow hedges not related to AFS assets					The amount reported in this line should be the (positive or negative) adjustment that is necessary to neutralise the fair value reserves related to gains and losses on cash flow hedges of financial instruments measured at amortised cost that have been reported in the previous line. To the extent that the amount reported in the previous line is negative, the same amount will be added in this line (as a positive amount). To the extent that the amount reported in the previous line is positive, the same amount will be deducted in this line (as a negative amount).	1.1.2.6.10
1.2.4.11	Valuation differences related to investment property					The amount reported in this line should be the amount of gains and losses arising in relation to investment properties valued under the fair value model. To the extent that there are losses, CEBS guidelines recommend deduction from original own funds so that no adjustment will have to be made in the following line. To the extent that there are gains, CEBS guidelines allow for a partial inclusion in additional own funds so that the amount of the gains will have to be deducted in the following line before it may be partially included in additional own funds. Members should indicate whether amounts are before or after tax and confirm that they are calculated on an item-by-item basis. (If the latter is the case, members may need to adapt (without amending the template) what is reported to suit their case. If so, they are requested to provide explanatory information) Members should furthermore indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.1.2.6.11
1.2.4.12	Adjustment to Valuation differences related to investment property					The amount reported in this line captures the adjustments made to filter gains in relation to investment properties valued under the fair value model. Given that CEBS guidelines foresee the possibility of a partial inclusion of gains in additional own funds, this amount has to be deducted from original own funds before it can be partially included in additional own funds. Members should indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.1.2.6.12
1.2.4.13	Valuation differences related to property, plant and equipment					The amount reported in this line captures the amount of cumulative gains (accounted in equity) and cumulative losses (flowing through profits and loss) arising in relation to property, plant and equipment valued under the revaluation method. CEBS guidelines recommend that cumulative unrealised losses should be deducted from own funds while gains can be partially included in additional own funds. To the extent that losses adjust the amount of previously recorded cumulative gains (accounted in equity), a negative adjustment will be made to the amount of cumulative gains in this line, with a related impact in the following line (as well as in additional own funds). To the extent that losses exceed (previous) cumulative gains, IAS 16 foresees that the difference will flow through profit and loss. The amount reported in this line will be equal to this excess difference (and will become negative) and no further adjustment will be necessary in the following line given that CEBS guidelines foresee that cumulative unrealised losses should be deducted from original own funds. To the extent that there have been previously recorded cumulative losses, subsequent gains will first absorb the amount of cumulative losses reported in this line. To the extent that gains exceed (previous) cumulative losses, the (positive) difference will be accounted in equity. The amount reported in this line will be equal to this excess difference (and will become positive) and no further adjustment will be necessary in the following line. Members should indicate whether amounts are before or after tax and confirm that they are calculated on an item-by-item basis. Members should furthermore indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.1.2.6.13

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		IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks		
1.2.4.14	<i>Adjustment to Valuation differences related to property, plant and equipment</i>							The amount reported in this line is equal to the adjustment made to filter cumulative gains (accounted in equity) arising in relation to property, plant and equipment valued under the revaluation method. Positive amounts of cumulative gains reported in the previous line will be deducted in this line (with a further adjustment made in additional own funds). Members should furthermore indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.1.2.6.14
1.2.4.15	<i>Other valuation differences affecting the eligible reserves</i>							The amount reported in this line should reflect any valuation differences (positive or negative) arising in relation to any other items to which prudential filters are applied that follow the same line of reasoning as the ones above. Members should indicate whether amounts are before or after tax and confirm that they are calculated on an item-by-item basis.	1.1.2.6.15
1.2.4.16	<i>Adjustment to Other valuation differences affecting the eligible reserves</i>							The amount reported in this line should reflect any adjustment applied by supervisors to valuation differences (positive or negative) arising in relation to any other items.	1.1.2.16
1.3	<b>Funds for general banking risks</b>							Article 57, sentence 1 lit. (c) of Directive 2006/48/EC. When applicable according to accounting rules	1.1.3
1.4	<b>Other country specific Original Own Funds</b>							Member states are invited to indicate which type of country specific original own funds are reported in this line item	1.1.4
1.4.a	<i>of which Non-innovative instruments (hybrids) subject to limit</i>								1.1.4.1
1.4.b	<i>of which Innovative instruments (hybrids with incentive to redeem) subject to limit</i>							Corresponds to the type of instruments referred to BCBS' s press release (Sydney, October 1998).	1.1.4.2
1.4.c	<i>of which other country specific positive adjustments</i>							This line should reflect amounts related to any positive prudential filters not listed in the previous section that increase the original own funds. Members should explain what these filters are and how they are applied.	
1.5	<b>(-) Deductions from Original Own Funds</b>							<b>=sum (1.5.1 to 1.5.4)</b>	1.1.5
1.5.1	<b>(-) Intangible assets</b>							Article 57, sentence 2 lit. (j) of Directive 2006/48/EC. Includes any goodwill not already deducted (first consolidation difference) within 1.2.1 Reserves.	1.1.5.1
1.5.2	<b>(-) Excess on limits for non innovative instruments (i.e. without incentive to redeem)</b>							Is the result of the application of the limit on instruments referred to in 1.1.b and 1.2.2.a and 1.4.b. in relation with item 1.1 following the International Convergence of Capital Measurement and Capital Standards, Basel Committee on Banking Supervision (July 1998).	1.1.5.2
1.5.3	<b>(-) Excess on limits for innovative instruments (with incentive to redeem)</b>							Is the result of the application of the limit on instruments referred to 1.1.c, 1.2.2.b and 1.4.c in relation with item 1.1 following the Basel Committee on Banking Supervision' s press release (Sydney, October 1998).	1.1.5.3
1.5.4	<b>(-) Excess on limits to non cumulative preference shares</b>								
1.6	<b>(-) Other country specific deductions to Original Own Funds</b>							Member states are invited to indicate which type of country specific deductions are reported in this line item. For instance, treatment of put option related to minority interest	1.1.5.4
1.6.a	<i>(-) of which other country specific negative adjustments</i>							This line should reflect amounts related to any negative prudential filters not listed in the previous section that decrease original own funds. Members should explain what these filters are and how they are applied.	

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		IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks			
T2	ADDITIONAL OWN FUNDS	Total (before prudential filters)						Article 66 para. 1 lit. (a) of Directive 2006/48/EC. =Upper T2-2.2-2.6.a+2.6.b +Lower T2-LT.d.1+LT.d.2		
T2*		TOTAL (after prudential filters)						Article 66 para. 1 lit. (a) of Directive 2006/48/EC. = Upper T2 + Lower T2	1.2.	
Upper T2	Core Additional Own Funds							=2.1+2.2+2.3+2.4+2.5+2.6	1.2.1	
2.1	Excess on limits for original own funds transferred to core additional own funds							The excess on limits for original own funds (see 1.5.2 and 1.5.3.1.5.4) that are eligible for inclusion within core additional own funds. =-(1.5.2+1.5.3+1.5.4)	1.2.1.1	
2.2	Adjustments made to valuation differences in original own funds transferred to core additional own funds							=sum 2.2.1 to 2.2.5	1.2.1.2	
2.2.1	Adjustment to Valuation differences related to AFS equities transferred to core additional own funds							As CEBS guidelines foresee the possibility of a partial inclusion of unrealised gains in additional own funds, the amount reported in this line captures the share of positive valuation difference related to AFS equities that is included in additional own funds. Members should indicate the percentage that is applied as well as whether the amount is before or after tax. They should also indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.2.1.2.01	
2.2.2	Adjustment to Valuation differences related to other AFS assets transferred to core additional own funds							As CEBS guidelines allow that AFS assets other than equities and loans and receivables can be subject to the same treatment as AFS equities, and thereby give the possibility for partial inclusion of unrealised gains in additional own funds, the amount reported in this line captures the share of positive valuation difference related to these other AFS assets that is included in additional own funds. Members should indicate the percentage that is applied as well as whether the amount is before or after tax.	1.2.1.2.02	
2.2.3	Adjustment to Valuation differences related to investment property transferred to additional own funds							As CEBS Guidelines allow that gains related to investment properties valued under the fair value model are partially included in additional own funds, the amount reported in this line captures the share of included gains. Members should indicate the percentage that is applied as well as whether the amount is before or after tax. They should also indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.2.1.2.03	
2.2.4	Adjustment to Valuation differences related to property, plant and equipment transferred to additional own funds							As CEBS Guidelines allow that cumulative gains related to property, plant and equipment valued under the revaluation model are partially included in additional own funds, the amount reported in this line captures the share of included cumulative gains. Members should indicate the percentage that is applied as well as whether the amount is before or after tax. They should also indicate if they apply a different adjustment than the one recommended by the CEBS guidelines and if so which one.	1.2.1.2.04	
2.2.5	Other adjustments to valuation differences affecting the eligible reserves transferred to core additional own funds							The amount reported in this line captures the share of valuation differences in relation to other items to which prudential filters are applied that follow the same line of reasoning as the ones set out before. Members should indicate the percentage that is applied as well as whether the amount is before or after tax.	1.2.1.2.05	
2.3	Revaluation reserves							Article 57, sentence 1 lit. (d) of Directive 2006/48/EC, net of valuation differences arising from IAS-type accounting rules which have already been included and filtered within the original own funds, some of them having been transferred to core additional own funds (item 2.2)	1.2.1.3	
2.4	Securities of indeterminate duration and other instruments							Article 57, sentence 1 lit. (f) of Directive 2006/48/EC in conjunction with Article 63 para. (2) of Directive 2006/48/EC.	1.2.1.6	
2.5	Total of Core Additional Own funds not already included in 2.1. to 2.4 above AND 2.6 below							include Article 57, sentence 1 lit. (f) of Directive 2006/48/EC in conjunction with Article 63 para. (1) of Directive 2006/48/EC and Article 57(e) [value adjustments]	1.2.1.8	
2.6	Country specific Core Additional Own Funds							Member states are invited to indicate which type of country specific core additional own funds are reported in this line item		
2.6.a	of which other country specific positive adjustments							This line should reflect amounts related to any positive prudential filters not listed in the previous section that increase the core additional own funds. Members should explain what these filters are and how they are applied.		
2.6.b	of which (-) other country specific negative adjustments							This line should reflect amounts related to any negative prudential filters not listed in the previous section that decrease core additional own funds. Members should explain what these filters are and how they are applied.	1.2.1.4+1.2.1.5	
LowerT2	Supplementary Additional Own Funds							=SUM OF LT.a- TO LT.d'	Article 66 para. 1 lit. (b) of Directive 2006/48/EC. (On a net basis- there is no need to single out the item 1.2.2.5 of COREP)	1.2.2
LT.a	Commitments of members of institutions set up as cooperative societies							Art 57(g) of Directive 2006/48/EC	1.2.2.1	
LT.b	Fixed-term cumulative preferential shares							Article 57, sentence 1 lit. (h) of Directive 2006/48/EC in conjunction with Article 64 (3), sentence 1 of Directive 2006/48/EC.	1.2.2.2	
LT.c	Subordinated loan capital and securities							Article 57, sentence 1 lit. (h) of Directive 2006/48/EC in conjunction with Article 64 (3), sentence 2 of Directive 2006/48/EC, paying particular attention to letter (c) whose calendar effects have been considered."	1.2.2.3	
LT.d	Country specific Supplementary Additional Own Funds							Member states are invited to indicate which type of country specific supplementary additional own funds are reported in this line item	1.2.2.4	
LT.d.1	of which other country specific positive adjustments							This line should reflect amounts related to any positive prudential filters not listed in the previous section that increase the supplementary additional own funds. Members should explain what these filters are and how they are applied.		
LT.d.2	of which (-) other country specific negative adjustments							This line should reflect amounts related to any negative prudential filters not listed in the previous section that decrease supplementary additional own funds. Members should explain what these filters are and how they are applied.		

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		IFRS Banks (**)	non IFRS Banks	IFRS Banks (**)	non IFRS Banks		
D	<b>(-) DEDUCTIONS FROM TOTAL OWN FUNDS</b>	<b>=SUM OF d.1 TO d.4'</b>				Former Article 38 (1) c) which indicates that the total of items (l) to (p) shall be deducted from the total of the items	1.3.1
D.1	<b>(-) Holdings in other credit and financial institutions amounting to more than 10% of their capital</b>					Article 57 sentence 2 lit. (l) and (m) of Directive 2006/48/EC.	1.3.1+1.3.2
D.2	<b>(-) Holdings in other credit and financial institutions in which holdings are up to 10% of their capital</b>					Article 57 sentence 2 lit. (n) of Directive 2006/48/EC.	1.3.3
D.3	<b>(-) Participations hold in insurance undertakings, reinsurance undertakings and insurance holding companies</b>					Article 57, sentence 2 lit. (o) of Directive 2006/48/EC. and Article 57, sentence 2 lit. (p) of Directive 2006/48/EC. It must be noted that supervisors may not apply deductions referred in this line (see article 59 of Directive 2006/48/EC) and apply mutatis mutandis methods 1, 2 or 3 of annex 1 to Directive 2002/87.	1.3.4+1.3.5
D.4	<b>(-) Country-specific deductions from total Own Funds</b>					Article 61(1) of Directive 2006/48/EC- Member states are invited to indicate which type of country specific deductions are reported in this line item	1.7.1
T3	<b>TOTAL ANCILLARY OWN FUNDS SPECIFIC TO COVER MARKET RISKS</b>					Article 13 of Directive 2006/49/EC	1.6.
3.1	<b>Of Which Excess on limits for additional own funds transferred to additional own funds specific to cover market risks</b>					Article 13 paragraph 5 of Directive 2006/49/EC in conjunction with para 2 lit. (c). The excess on limits for additional own funds that is allowed to be eligible for inclusion within additional own funds specific to cover market risks.	1.6.1
3.2	<b>Of Which Net trading book profits</b>					Article 13 paragraph 2 lit. (b) of Directive 2006/49/EC. Includes the profits/losses originating from valuation adjustments/reserves as laid down in annex VII, part B, points 14-14a of Directive 2006/49/EC.	1.6.2
3.3	<b>Of Which Short term subordinated loan capital</b>					Article 13 paragraph 2 lit. (c) of Directive 2006/49/EC.	1.6.3
3.4	<b>Of Which (-) Illiquid assets</b>					Article 13 paragraph 2 lit. (d) of Directive 2006/49/EC.	1.6.4

(a) Convention on signs: Any amount that increases the own funds or the capital requirements will be reported as a positive figure. On the contrary, any amount that reduces the total own funds or the capital requirements will be reported as a negative figure. Where there is a negative sign (-) preceding the label of an item no positive figure is expected to be reported for that item.

(\*\*) To the extent that in one country, there is a distinction between banks using IFRS or national GAAP for the calculation of prudential own funds, members should ensure that column titled 'IFRS banks' only comprises banks that use IFRS as endorsed and published as EU Regulations Banks using local that are similar but not the same as IFRS should be included in the column "Non-IFRS banks". It should be noted that for situations where local GAAP is similar to IFRS, supervisors may have chosen to apply CEBS prudential filters.