ANNEX XXXVI – Instructions for the assets encumbrance disclosure templates

1. Institutions shall apply the instructions provided below in this Annex in order to complete the templates as presented in Annex XXXV to this Implementing Regulation, in application of Article 443 of Regulation (EU) 575/2013[[1]](#footnote-2) (“CRR”).
2. For the purpose of the Asset encumbrance disclosure templates, the definition of asset encumbrance included in point 1.7 of Annex XVII (instructions for reporting templates on asset encumbrance) to Commission Implementing Regulation (EU) 680/2014[[2]](#footnote-3) shall apply.
3. Institutions shall disclose the items referred in templates EU AE1, EU AE2 and EU AE3 in the same manner as reported in accordance with Annex XVI (reporting templates on asset encumbrance) to Commission Implementing Regulation (EU) 680/2014, unless otherwise specifically provided in those tables.
4. The items referred to in paragraph 3 shall be disclosed using median values. Median values shall be rolling quarterly medians over the previous twelve months and shall be determined by interpolation.
5. When disclosures take place on a consolidated basis, the applicable scope of consolidation shall be the scope of prudential consolidation as defined in Section 2 or Chapter 2 of Title II of Part One CRR.
6. Asset quality indicators by asset type in columns C030, C050, C080 and C100 of Template EU AE1 and by types of collateral received and debt securities issued, including covered bonds and securitisations, in columns C030 and C060 as set out in Template EU AE2 shall apply only to credit institutions that meet either of the following conditions:

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| (a) |  their total assets, calculated in accordance with paragraph 10 of point 1.6 of Annex XVII to Commission Implementing Regulation (EU) 680/2014, amount to more than EUR 30 billion; |

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| (b) |  their asset encumbrance level, calculated in accordance with paragraph 9 of point 1.6 of Annex XVII to Commission Implementing Regulation (EU) 680/2014, is above 15 %. |

**Template EU AE1- Encumbered and unencumbered assets**

1. Institutions shall apply the instructions provided below in this Annex in order to complete template EU AE1 as presented in Annex XXXV to this Implementing Regulation, in application of Article 443 CRR.

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| **Legal references and instructions** |
| **Row number** | **Explanation** |
| 010 | Assets of the disclosing institution [International Accounting Standards (IAS) 1.9 (a), Implementation Guidance (IG) 6, in the case of IFRS institutions]Total assets of the institution registered in its balance sheet, with the exception of own debt securities and own equity instruments when the applicable accounting standards allow their recognition on-balance sheet. The value disclosed in this row shall be the median of the sums of four quarterly end-of-period values over the previous twelve months for rows 030, 040 and 120. |
| 030 | Equity instrumentsThe median values of equity instruments as defined in the applicable accounting principles (IAS 32.1 in the case of IFRS institutions), with the exception of own equity instruments when the applicable accounting standards allow their recognition on-balance sheet. |
| 040 | Debt securitiesThe median values of debt instruments held by the institution issued as securities that are not loans in accordance with the Regulation (EU) 1071/2013 of the European Central Bank (“ECB BSI Regulation”)[[3]](#footnote-4), with the exception of own debt securities when the applicable accounting standards allow their recognition on-balance sheet. |
| 050 | of which: covered bondsThe median values of debt securities held by the institution that are bonds referred to in the first subparagraph of Article 52(4) of Directive (EC) 2009/65[[4]](#footnote-5), irrespective of whether these instruments take the legal form of a security or not. |
| 060 | of which: securitisations The median values of debt securities held by the institution that are securitisation positions as defined in point (62) of Article 4(1) CRR. |
| 070 | of which: issued by general governmentsThe median values of debt securities held by the institution which are issued by general governments.  |
| 080 | of which: issued by financial corporationsThe median values of debt securities held by the institution issued by credit institutions as defined in point (1) of Article 4(1) CRR and by other financial corporations. Other financial corporations include all financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries, financial auxiliaries and captive financial institutions and money lenders. |
| 090 | of which: issued by non-financial corporationsThe median values of debt securities held by the institution issued by corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services in accordance with the ECB BSI Regulation. |
| 120 | Other assetsThe median value of other assets of the institution registered in the balance sheet, other than those disclosed in the above rows and different from own debt securities and own equity instruments that may not be derecognised from the balance sheet by a non-IFRS institution. In this case, own debt instruments shall be included in row 240 of Template EU AE2 and own equity instruments excluded from the asset encumbrance disclosure.Other assets include cash on hand (holding of national and foreign banknotes and coins in circulation that are commonly used to make payments), loans on demand [IAS 1.54(i) for IFRS institutions] including the balances receivable on demand at central banks and other institutions. Other assets also include loans and advances other than loans on demand, that is, debt instruments held by the institutions that are not securities, other than balances receivable on demand, including loans collateralized by immovable property as defined in point (a) of paragraph 86 of Part 2 of Annex V to Commission Implementing Regulation (EU) 680/2014. Other assets may also include intangible assets, including goodwill, deferred tax assets, property, plant and other fixed assets, derivative assets, reverse repo and stock borrowing receivables.When underlying assets and cover pool assets of retained securitisations and retained covered bonds are loans on demand or loans and advances other than loans on demand, they shall also be included in this row. |

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| **Legal references and instructions** |
| **Column number** | **Explanation** |
| 010 | Carrying amount of encumbered assetsThe median value of the carrying amount of the assets held by the institution that are encumbered. Carrying amount means the amount disclosedin the asset side of the balance sheet.For each asset class, the carrying amount disclosed is the median value of the different carrying amounts disclosed at the end of each disclosure period considered for the computation of the median. |
| 030 | of which: notionally eligible EHQLA and HQLAThe median value of the carrying amount of encumbered assets which are notionally eligible to the qualification of assets of extremely high liquidity and credit quality (EHQLA) and assets of high liquidity and credit quality (HQLA). For the purpose of this Regulation, notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA are those assets listed in Articles 10, 11, 12, 13, 15 and 16 of Commission Delegated Regulation (EU) 2015/61[[5]](#footnote-6) and that would comply with the general and operational requirements set out in Articles 7 and 8 of that Delegated Regulation, were it not for their status as encumbered assets in accordance with Annex XVII to Commission Implementing Regulation (EU) 680/2014. Notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA shall also comply with the exposure class-specific requirements set out in Articles 10 to 16 and 35 to 37 of Delegated Regulation (EU) 2015/61. The carrying amount of notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA shall be the carrying amount before the application of the haircuts specified in Articles 10 to 16 of Delegated Regulation (EU) 2015/61.For each asset class, the carrying amount disclosed is the median value of the different carrying amounts disclosed at the end of each disclosure period considered for the computation of the median. |
| 040  | Fair value of encumbered assetsThe median value of the fair value of the debt securities held by the disclosing institution that are encumbered in accordance with the definition of asset encumbrance. Fair value of a financial instrument, is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See IFRS 13 Fair Value Measurement and IFRS 13 and Article 8 of Directive 2013/34/EU [[6]](#footnote-7) for non-IFRS institutions).  For each asset class, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |
| 050 | of which: notionally eligible EHQLA and HQLAThe median value of the fair value of encumbered assets that are notionally eligible to the qualification of EHQLA and HQLA. For the purpose of this Regulation, notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA are those assets listed in Articles 10, 11, 12, 13, 15 and 16 of Delegated Regulation (EU) 2015/61 and that would comply with the general and operational requirements set out in Articles 7 and 8 of Commission Delegated Regulation (EU) 2015/61, were it not for their status as encumbered assets in accordance with Annex XVII to Commission Implementing Regulation (EU) 680/2014. Notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA shall also comply with the exposure class-specific requirements set out in Articles 10 to 16 and 35 to 37 of Commission Delegated Regulation (EU) 2015/61. The fair value of notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA shall be the fair value before the application of the haircuts specified in Articles 10 to 16 of Commission Delegated Regulation (EU) 2015/61.For each asset class, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |
| 060 | Carrying amount of unencumbered assetsThe median value of the carrying amount of the assets held by the institution that are unencumbered in accordance with the definition provided of asset encumbrance. Carrying amount means the amount disclosed in the asset side of the balance sheet.For each asset class, the carrying amount disclosed is the median value of the different carrying amounts disclosed at the end of each disclosure period considered for the computation of the median. |
| 080 | of which: EHQLA and HQLAThe median value of the carrying amount of unencumbered EHQLA and HQLA as listed in Articles 10, 11, 12, 13, 15 and 16 of Commission Delegated Regulation (EU) 2015/61 and that comply with the general and operational requirements set out in Articles 7 and 8 of Commission Delegated Regulation (EU) 2015/61 , as well as with the exposure class-specific requirements set out in Articles 10 to 16 and 35 to 37 of Commission Delegated Regulation (EU) 2015/61. The carrying amount of EHQLA and HQLA shall be the carrying amount before the application of the haircuts specified in Articles 10 to 16 of Commission Delegated Regulation (EU) 2015/61.For each asset class, the carrying amount disclosed is the median value of the different carrying amounts disclosed at the end of each disclosure period considered for the computation of the median. |
| 090 | Fair value of unencumbered assetsThe median value of fair value of the debt securities held by the institution that are unencumbered. Fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See IFRS 13 Fair Value Measurement and IFRS 13 and Article 8 of Directive (EU) 2013/34 ). For each asset class, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |
| 100 | of which: EHQLA and HQLAThe median value of the fair value of unencumbered EHQLA and HQLA as listed in Articles 10, 11, 12, 13, 15 and 16 of Commission Delegated Regulation (EU) 2015/61 and that comply with the general and operational requirements set out in Articles 7 and 8 of Commission Delegated Regulation (EU) 2015/61, as well as with the exposure class-specific requirements set out in Articles 10 to 16 and 35 to 37 of Commission Delegated Regulation (EU) 2015/61. The fair value of EHQLA and HQLA shall be the fair value before the application of the haircuts specified in Articles 10 to 16 of Commission Delegated Regulation (EU) 2015/61.For each asset class, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |

**Template EU AE2 - Collateral received and own debt securities issued**

1. Institutions shall apply the instructions provided below in this Annex in order to complete template EU AE2 as presented in Annex XXXV to this Implementing Regulation, in application of Article 443 CRR.

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| **Legal references and instructions** |
| **Row number** | **Explanation** |
| 130 | Collateral received by the disclosing institutionAll classes of collateral received by the institution. All securities received by a borrower institution in any securities borrowing transactions shall be disclosed in this row. The total collateral received by the institution is the median of the sums of four quarterly end of period values over the previous twelve months for rows 140 to 160, 220 and 230. |
| 140 | Loans on demandThe median value of collateral received by the institution that comprises loans on demand shall be disclosed in this row (see legal references and instructions regarding row 120 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 150 | Equity instrumentsThe median value of collateral received by the institution that comprises equity instruments (see legal references and instructions regarding row 030 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transactions. |
| 160 | Debt securitiesThe median value of collateral received by the institution that comprises debt securities (see legal references and instructions regarding row 040 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 170 | of which: covered bondsThe median value of collateral received by the institution that comprises covered bonds (see legal references and instructions regarding row 050 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 180 | of which: securitisationsThe median value of collateral received by the institution that comprises asset- backed securities (see legal references and instructions regarding row 060 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 190 | of which: issued by general governmentsThe median value of collateral received by the institution that comprises debtsecurities issued by general governments (see legal references and instructions regarding row 070 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 200 | of which: issued by financial corporationsThe median value of collateral received by the institution that comprises debt securities issued by financial corporations (see legal references and instructions regarding row 080 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 210 | of which: issued by non-financial corporationsThe median value of collateral received by the institution that comprises debt securities issued by non-financial corporations (see legal references and instructions regarding row 090 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 220 | Loans and advances other than loans on demandThe median value of collateral received by the institution that comprises loans and advances other than loans on demand (see legal references and instructions regarding row 120 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 230 | Other collateral receivedThe median value of collateral received by the institution that comprises other assets (see legal references and instructions regarding row 120 of Template EU AE1). It includes all securities received by a borrower institution in any securities borrowing transaction. |
| 240 | Own debt securities issued other than own covered bonds or securitisationsThe median value of own debt securities issued other than own covered bonds or securitisations. As the retained or repurchased own debt securities issued, in accordance with IAS 39.42, for IFRS institutions, decrease the relating financial liabilities, these securities are not included in the category of assets of the disclosing institution. Own debt securities that may not be derecognised from the balance sheet by a non-IFRS institution shall be included in this row. |
| 241 | Own covered bonds and securitisations issued and not yet pledgedThe median value of own covered bonds and securitisations issued that are retained by the disclosing institution and not encumbered. To avoid double counting, the following rule applies in relation to own covered bonds and securitisations issued and retained by the disclosing institution:1. (a) where those securities are pledged, the amount of the cover pool/underlying assets that are backing them shall be disclosed in Template EU AE1 as encumbered assets. The source of funding in the event of pledging own covered bonds and securitisations is the new transaction in which the securities are being pledged (central bank funding or other type of secured funding) and not the original issuance of covered bonds or securitisations.

(b) where those securities are not yet pledged, the amount of the cover pool/underlying assets that are backing those securities shall be disclosed in Template EU AE1 as unencumbered assets. |
| 250 | Total collateral received and own debt securities issuedAll classes of collateral received by the institution and own debt securities issued retained by the institution that are not own covered bonds issued or own securitisations issued.This row is the median of the sums of four quarterly end-of-period values over the previous twelve months for row 010 in Template EU AE1 and rows 130 and 240 in Template EU AE2. |

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| **Legal references and instructions** |
| **Column number** | **Explanation** |
| 010 | Fair value of encumbered collateral received or own debt securities issuedThe median of the fair value of the collateral received, including in any securities borrowing transaction, or own debt securities issued held/retained by the institution that are encumbered in accordance with Article 100 CRR.The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (as in IFRS 13 Fair Value Measurement for IFRS institutions). For each item of collateral, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |
| 030 | of which: notionally eligible EHQLA and HQLAThe median value of the fair value of the encumbered collateral received, including in any securities borrowing transaction, or own debt securities issued held/retained by the institution that are notionally eligible to the qualification of EHQLA and HQLA. For the purpose of this Regulation, notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA are items of collateral received or own debt securities issued held/retained by the institution listed in Articles 10, 11, 12, 13, 15 and 16 of Commission Delegated Regulation (EU) 2015/61 and that would comply with the general and operational requirements set out in Articles 7 and 8 of Commission Delegated Regulation (EU) 2015/61, were it not for their status as encumbered assets in accordance with Annex XVII to Commission Implementing Regulation (EU) 680/2014. Notionally eligible encumbered EHQLA and encumbered HQLA shall also comply with the exposure class-specific requirements set out in Articles 10 to 16 and 35 to 37 of Commission Delegated Regulation (EU) 2015/61. The fair value of notionally eligible encumbered EHQLA and notionally eligible encumbered HQLA shall be the fair value before the application of the haircuts specified in Articles 10 to 16 of Commission Delegated Regulation (EU) 2015/61.For each item of collateral, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |
| 040  | Fair value of collateral received or own debt securities issued available for encumbranceThe median of the fair value of the collateral received, including in any securities borrowing transaction, by the institution that are unencumbered but are available for encumbrance since the institution is permitted to sell or re-pledge it in absence of default by the owner of the collateral. It also includes the fair value of own debt securities issued, other than own covered bonds or securitisation positions, that are unencumbered but available for encumbrance. For each item of collateral, fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median. |
| 060 | of which: EHQLA and HQLAThe median value of the fair value of the unencumbered collateral received or own debt securities issued held/retained by the institution other than own covered bonds or securitisation positions available for encumbrance which qualify as EHQLA and HQLA as listed in Articles 10, 11, 12, 13, 15 and 16 of Commission Delegated Regulation (EU) 2015/61 and that comply with the general and operational requirements set out in Articles 7 and 8 of Commission Delegated Regulation (EU) 2015/61, as well as with the exposure class-specific requirements set out in Articles 10 to 16 and 35 to 37 of Commission Delegated Regulation (EU) 2015/61. The fair value of EHQLA and HQLA shall be the fair value before the application of the haircuts specified in Articles 10 to 16 of Commission Delegated Regulation (EU) 2015/61.  |

**Template EU AE3 - Sources of encumbrance**

1. Institutions shall apply the instructions provided below in this Annex in order to complete template EU AE3 as presented in Annex XXXV to this Implementing Regulation, in application of Article 443 CRR.

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| **Legal references and instructions** |
| **Row number** | **Explanation** |
| 010 | Carrying amount of selected financial liabilitiesThe median value of the item “Carrying amount of selected financial liabilities” of the institution, insofar as these liabilities entail asset encumbrance for that institution.  |

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| **Legal references and instructions** |
| **Column number** | **Explanation** |
| 010 | Matching liabilities, contingent liabilities or securities lentThe median values of matching liabilities, contingent liabilities (loan commitments received and financial guarantees received) or securities lent with non-cash collateral, insofar as these transactions entail asset encumbrance for that institution. Financial liabilities are disclosed at their carrying amount; contingent liabilities are disclosed at their nominal value; and securities lent with non-cash collateral are disclosed at their fair values. Fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median.Liabilities without any associated funding, such as derivatives, shall be included. |
| 030 | Assets, collateral received and own securities issued other than covered bonds and securitisations encumberedThe amount of the assets, collateral received and own securities issued other than covered bonds and securitisations that are encumbered as a result of the different types of transactions hereby disclosed.To ensure consistency with the criteria in Templates EU AE1 and EU AE2, assets of the institution registered in the balance sheet shall be disclosed at the median value of their carrying amount, whereas re-used collateral received and encumbered own securities issued other than covered bonds and securitisations shall be disclosed at the median value of their fair value. Fair value disclosed is the median value of the different fair values observed at the end of each disclosure period considered for the computation of the median.Assets encumbered without matching liabilities shall also be included. |

**Table EU AE4 - Accompanying narrative information**

1. In order to complete Table EU AE4 as presented in Annex XXXV to this Implementing Regulation, institutions shall disclose the information referred to in points (a) and (b) below, in application of Article 443 CRR.

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| **Legal references and instructions** |
| **Row number** | **Explanation** |
| a | General narrative information on asset encumbrance, including:1. an explanation of any difference between the regulatory consolidation scope used for the purpose of the disclosures on asset encumbrance and the scope retained for the application of the liquidity requirements on a consolidated basis as defined in Chapter 2 of Title I of Part Two CRR, which is used to define (E)HQLA eligibility;
2. an explanation of any difference between, on the one hand, pledged and transferred assets in accordance with the applicable accounting frameworks and as applied by the institution and, on the other hand, encumbered assets and an indication of any difference of treatment of transactions, such as when some transactions are deemed to lead to pledge or transfer of assets but not to encumbrance of assets, or vice versa;
3. the exposure value used for the purposes of disclosure and how median exposure values are derived.
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| b | Narrative information relating to the impact of the institution’s business model on its level of encumbrance and the importance of encumbrance on the institution’s funding model, including the following:1. the main sources and types of encumbrance, detailing, where applicable, encumbrance due to significant activities with derivatives, securities lending, repos, covered bonds issuance and securitisation;
2. the structure of encumbrance between entities within a group, and especially whether the encumbrance level of the consolidated group stems from particular entities and whether there is significant intragroup encumbrance;
3. information on over-collateralisation, especially regarding covered bonds and securitisations, and the incidence of over-collateralisation on the levels of encumbrance;
4. additional information on encumbrance of assets, collateral and off-balance sheet items and the sources of encumbrance by any significant currencies other than the reporting currency as referred to in Article 415(2) CRR;
5. a general description of the proportion of items included in column 060 'Carrying amount of unencumbered assets' in Template EU AE1 that the institution would not deem available for encumbrance in the normal course of its business (e.g. intangible assets, including goodwill, deferred tax assets, property, plant and other fixed assets, derivative assets, reverse repo and stock borrowing receivables);
6. the amount of underlying assets and of cover pool assets of retained securitisations and retained covered bonds, and whether those underlying and cover pool assets are encumbered or unencumbered, along with the amount of associated retained securitisations and retained covered bonds;
7. where relevant for explaining the impact of their business model on their level of encumbrance, details (including quantitative information if relevant) on each of the following:
8. the types and amounts of encumbered and unencumbered assets included in row 120 of Template EU AE1;
9. the amounts and types of encumbered assets and off-balance sheet items included in row 010 of Template EU AE3 that are not associated with any liabilities;
10. where relevant in the context of their use of encumbrance in relation to their business model, additional information on the breakdown of the following rows in the templates EU AE1, EU AE2 and EU AE3:
11. Row 120 of Template EU AE1 - “Other assets”,
12. Row 230 of Template EU AE2 “Other collateral received”,
13. Row 010 of Template EU AE3 - “Carrying amount of selected financial liabilities” (especially if part of the encumbrance of assets is associated with liabilities and another part is not)
 |

1. REGULATION (EU) 2019/876 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 20 May 2019 amending Regulation (EU) No 575/2013 as regards the leverage ratio, the net stable funding ratio, requirements for own funds and eligible liabilities, counterparty credit risk, market risk, exposures to central counterparties, exposures to collective investment undertakings, large exposures, reporting and disclosure requirements, and Regulation (EU) No 648/2012 (OJ L 150/1, 7.6.2019, p.197) [↑](#footnote-ref-2)
2. COMMISSION IMPLEMENTING REGULATION (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191/1, 28.6.2014) [↑](#footnote-ref-3)
3. REGULATION (EU) No 1071/2013 OF THE EUROPEAN CENTRAL BANK of 24 September 2013 concerning the balance sheet of the monetary financial institutions sector (recast) (ECB/2013/33) (OJ L 297, 7.11.2013, p. 1) [↑](#footnote-ref-4)
4. DIRECTIVE 2009/65/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 13  July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) [↑](#footnote-ref-5)
5. COMMISSION DELEGATED REGULATION (EU) 2015/61 of 10 October 2014 to supplement Regulation (EU) No 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for Credit Institutions (L 11/1, 17.1.2015, p.11) [↑](#footnote-ref-6)
6. Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19). [↑](#footnote-ref-7)