

Use of the Guidelines on Financial Reporting

CEBS

General Information	General Information
Date of first application	Not yet finalized
Roll-out strategy	phased roll-out
Official published version of the national reporting framework	N/A
Foreseeable date for final application	Not yet decided
Basic frequency for the reporting	Q
Descriptive information about the approach followed by the national authorities regarding the financial reporting	N/A
Specificities of implementation:	
Type of institutions (size, activities...)	N/A
Type of carried out supervision	N/A
Scope of consolidation used	N/A
Use of XBRL	N/A
Version of the CEBS taxonomy	N/A
Detailed information	
Consolidated Balance Sheet Statement - Assets (table 1.1)	Not yet decided
Consolidated Balance Sheet Statement - Liabilities (table 1.2)	Not yet decided
Consolidated Balance Sheet Statement - Equity (table 1.3)	Not yet decided
Consolidated Income Statement (table 2)	Not yet decided
Notes to the Financial Statements (tables 3-36 and 39)	
Derivatives held for trading (table 3)	Not yet decided
Financial assets designated at fair value through profit or loss: credit risk information on loans and advances (table 4)	Not yet decided
Available-for-sale financial assets (table 5)	Not yet decided
Loans and receivables (including finance leases) and held-to-maturity investments (table 6)	Not yet decided
Information on impairment and past due assets (table 7)	Not yet decided
Derivatives - Hedge accounting (table 8)	Not yet decided
Property, plant and equipment (table 9)	Not yet decided
Investment property (table 10)	Not yet decided
Goodwill and other intangible assets (table 11)	Not yet decided
Investments in associates, subsidiaries and joint ventures (table 12)	Not yet decided
Non-current assets and disposal groups classified as held for sale (table 13)	Not yet decided
Financial liabilities held for trading (table 14)	Not yet decided
Financial liabilities designated at fair value through profit or loss (table 15)	Not yet decided
Financial liabilities measured at amortised cost (table 16)	Not yet decided
Derecognition and financial liabilities associated with transferred financial assets (table 17)	Not yet decided
Provisions (table 18)	Not yet decided
Minority interests: revaluation reserves and other valuation differences (table 19)	Not yet decided
Fee and commission income and expenses (table 20)	Not yet decided
Realised gains (losses) on financial assets and liabilities not measured at fair value through profit or loss, net (table 21)	Not yet decided
Gains (losses) on financial assets and liabilities designated at fair value through profit or loss (table 22)	Not yet decided
Gains (losses) from hedge accounting, net (table 23)	Not yet decided

Gains (losses) on derecognition of assets other than held for sale, net (table 24)	Not yet decided
Other operating income and other operating expenses (table 25)	Not yet decided
Staff expenses (table 26)	Not yet decided
General and administrative expenses (table 27)	Not yet decided
Reconciliation of statutory tax to effective tax (table 28)	Not yet decided
Profit or loss after tax from discontinued operations (table 29)	Not yet decided
Information on credit risk and impairment (table 30)	Not yet decided
Information on fair value of financial instruments (table 31)	Not yet decided
Leasing: additional information (table 32)	Not yet decided
Repurchase agreements, reverse repurchase agreements and related agreements (table 33)	Not yet decided
Related party disclosures (table 34)	Not yet decided
Defined benefit plans (table 35)	Not yet decided
Loan commitments, financial guarantees and other commitments (table 36)	Not yet decided
Cash Flow Statement (table 37)	Not yet decided
Statement of Changes in Equity (table 38)	Not yet decided
Scope of consolidation (table 39)	Not yet decided
Other information institutions are required as part of the financial reporting	N/A