

Annex II

S.23.03. Annual movements on own funds

General comments:

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by row and column number, as shown in the template in Annex I.

This Annex relates to annual submission for third country branches.

	ITEM	INSTRUCTIONS
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An amount equal to the value of deferred tax assets

R0900/C0010	An amount equal to the value of net deferred tax assets - Balance brought forward	This is the balance of an amount equal to the value of deferred tax assets brought forward from the previous reporting period.
R0900/C0060	An amount equal to the value of net deferred tax assets - Balance carried forward	This is the balance of an amount equal to the value of deferred tax assets carried forward to the next reporting period.

Ancillary own funds - movements in the reporting period

R1110/C0010	Ancillary own funds - Tier 2 - Balance brought forward	This is the balance of Tier 2 ancillary own funds brought forward from the previous reporting period.
R1110/C0110	Ancillary own funds - Tier 2 - New amount made available	This is the new amount of total Tier 2 ancillary own funds to be made available over the reporting period.
R1110/C0120	Ancillary own funds - Tier 2 - Reduction to amount available	This is the reduction to the amount available Tier 2 ancillary own funds over the reporting period.
R1110/C0130	Ancillary own funds - Tier 2 - Called up to basic own fund	This is the amount of Tier 2 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1110/C0060	Ancillary own funds - Tier 2 - Balance carried forward	This is the balance of Tier 2 ancillary own funds carried forward to the next reporting period.
R1120/C0010	Ancillary own funds - Tier 3 - Balance brought forward	This is the balance of Tier 3 ancillary own funds brought forward from the previous reporting period.
R1120/C0110	Ancillary own funds - Tier 3 - New amount made available	This is the new amount of Tier 3 ancillary own funds to be made available over the reporting period.
R1120/C0120	Ancillary own funds - Tier 3 - Reduction to amount available	This is the reduction to the amount available Tier 3 ancillary own funds over the reporting period.
R1120/C0130	Ancillary own funds - Tier 3 - Called up to basic own fund	This is the amount of Tier 3 ancillary own funds that are called up to a basic own fund item over the reporting period.
R1120/C0060	Ancillary own funds - Tier 3 - Balance carried forward	This is the balance of Tier 3 ancillary own funds carried forward to the next reporting period.

R1200/C0010	Total ancillary own funds - Balance brought forward	This is the balance of total ancillary own funds brought forward from the previous reporting period.
R1200/C0110	Total ancillary own funds - New amount made available	This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period.
R1200/C0120	Total ancillary own funds - Reduction to amount available	This is the reduction to the amount available total ancillary own funds over the reporting period.
R1200/C0130	Total ancillary own funds - Called up to basic own fund	This is the amount of total ancillary own funds that are called up to a basic own fund item over the reporting period.
R1200/C0060	Total ancillary own funds - Balance carried forward	This is the balance of total ancillary own funds carried forward to the next reporting period.