

S.39.01. - Profit and Loss

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 identifying the columns and lines as showed in the template in Annex I.

This annex relates to quarterly submission of information for financial stability purposes for individual entities and groups.

	ITEM	INSTRUCTIONS
C0010/R0010	Statutory Accounting: Profit&Loss	Profit or Loss after taxes as in Directive 91/674/EEC, Article 34, III., Item 16. In cases where profit and loss figures on a statutory accounting basis are not available semi-annually, an estimation should be provided.