



Δημοσιοποίηση στοιχείων ιδίων κεφαλαίων (ΕΕ) 2019/2033 IFR

Σύμφωνα με τον Κανονισμό της Ευρωπαϊκής Ένωσης 2019/2033 άρθρο 49 (1), οι επιχειρήσεις επενδύσεων προβαίνουν στην δημοσιοποίηση στοιχείων των Ιδίων Κεφαλαίων. Παρακάτω ακολουθούν οι πίνακες οι οποίοι βασίζονται στις ελεγμένες Ετήσιες Οικονομικές Καταστάσεις της 31ης Δεκεμβρίου 2021, σύμφωνα με πρότυπα του παραρτήματος VI και τις σχετικές οδηγίες που ορίζονται στο παράρτημα VII του άρθρου 10 του ITS

Annex 6 - DISCLOSURE ON OWN FUNDS TEMPLATES

INVESTMENT FIRMS DISCLOSURE			
Template number	Template code	Name	Legislative reference
		OWN FUNDS	
1	IF CC1	COMPOSITION OF REGULATORY OWN FUNDS	Art 49(1)(c)
2	IF CC2	OWN FUNDS RECONCILIATION WITH AUDITED FINANCIAL STATEMENTS	Art 49(1)(a)
3	IF CCA	OWN FUNDS MAIN FEATURES	Art 49(1)(b)

Template EU IF CCI.01 - Composition of regulatory own funds (investment firms other than small and non-interconnected)

	(a)		(b)	
	Amounts		Source based on reference numbers/letters of the balance sheet in the audited financial statements	
Common Equity Tier 1 (CET1) capital: instruments and reserves				
1	OWN FUNDS	732,15	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
2	TIER 1 CAPITAL	732,15	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
3	COMMON EQUITY TIER 1 CAPITAL	489,19	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
4	Fully paid up capital instruments	1,695,00	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
5	Share premium	65,00	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
6	Retained earnings	-2.756,31	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
7	Accumulated other comprehensive income			
8	Other reserves	1.478,46	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
9	Minority interest given recognition in CET1 capital			
10	Adjustments to CET1 due to prudential filters			
11	Other funds			
12	(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1			
13	(-) Own CET1 instruments			
14	(-) Direct holdings of CET1 instruments			
15	(-) Indirect holdings of CET1 instruments			
16	(-) Synthetic holdings of CET1 instruments			
17	(-) Losses for the current financial year			
18	(-) Goodwill			
19	(-) Other intangible assets			
20	(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities			
21	(-) Qualifying holding outside the financial sector which exceeds 15% of own funds			
22	(-) Total qualifying holdings in undertaking other than financial sector entities which exceeds 60% of its own funds			
23	(-) CET1 instruments of financial sector entities where the institution does not have a significant investment			
24	(-) CET1 instruments of financial sector entities where the institution has a significant investment			
25	(-) Defined benefit pension fund assets			
26	(-) Other deductions			
27	CET1: Other capital elements, deductions and adjustments			
28	ADDITIONAL TIER 1 CAPITAL	250,00	ΕΤΗΣΙΕ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ 3. 2ΕΑ12	
29	Fully paid up, directly issued capital instruments			
30	Share premium			
31	(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1			
32	(-) Own AT1 instruments			
33	(-) Direct holdings of AT1 instruments			
34	(-) Indirect holdings of AT1 instruments			
35	(-) Synthetic holdings of AT1 instruments			
36	(-) AT1 instruments of financial sector entities where the institution does not have a significant investment			
37	(-) AT1 instruments of financial sector entities where the institution has a significant investment			
38	(-) Other deductions			
39	Additional Tier 1: Other capital elements, deductions and adjustments			
40	TIER 2 CAPITAL			
41	Fully paid up, directly issued capital instruments			
42	Share premium			
43	(-) TOTAL DEDUCTIONS FROM TIER 2			
44	(-) Own T2 instruments			
45	(-) Direct holdings of T2 instruments			
46	(-) Indirect holdings of T2 instruments			
47	(-) Synthetic holdings of T2 instruments			
48	(-) T2 instruments of financial sector entities where the institution does not have a significant investment			
49	(-) T2 instruments of financial sector entities where the institution has a significant investment			
50	Tier 2: Other capital elements, deductions and adjustments			

Template EU IF CCI.02 - Composition of regulatory own funds (Small and non-interconnected investment firms)

	(a)		(b)	
	Amounts		Source based on reference numbers/letters of the balance sheet in the audited financial statements	
Common Equity Tier 1 (CET1) capital: instruments and reserves				
1	OWN FUNDS			
2	TIER 1 CAPITAL			
3	COMMON EQUITY TIER 1 CAPITAL			
4	Fully paid up capital instruments			
5	Share premium			
6	Retained earnings			
7	Accumulated other comprehensive income			
8	Other reserves			
9	Adjustments to CET1 due to prudential filters			
10	Other funds			
11	(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1			
12	(-) Losses for the current financial year			
13	(-) Goodwill			
14	(-) Other intangible assets			
15	(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities			
16	(-) Qualifying holding outside the financial sector which exceeds 15% of own funds			
17	(-) Total qualifying holdings in undertaking other than financial sector entities which exceeds 60% of its own funds			
18	(-) Other deductions			
19	CET1: Other capital elements, deductions and adjustments			
20	ADDITIONAL TIER 1 CAPITAL			
21	Fully paid up, directly issued capital instruments			
22	Share premium			
23	(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1			
24	Additional Tier 1: Other capital elements, deductions and adjustments			
25	TIER 2 CAPITAL			
26	Fully paid up, directly issued capital instruments			
27	Share premium			
28	(-) TOTAL DEDUCTIONS FROM TIER 2			
29	Tier 2: Other capital elements, deductions and adjustments			

Template EU IF CCI.03 - Composition of regulatory own funds (Group capital test)

	(a)		(b)	
	Amounts		Source based on reference numbers/letters of the balance sheet in the audited financial statements	
Common Equity Tier 1 (CET1) capital: instruments and reserves				
1	OWN FUNDS			
2	TIER 1 CAPITAL			
3	COMMON EQUITY TIER 1 CAPITAL			
4	Fully paid up capital instruments			
5	Share premium			
6	Retained earnings			
7	Previous years retained earnings			
8	Profit or loss eligible			
9	Accumulated other comprehensive income			
10	Other reserves			
11	Adjustments to CET1 due to prudential filters			
12	Other funds			
13	(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1			
14	(-) Own CET1 instruments			
15	(-) Losses for the current financial year			
16	(-) Goodwill			
17	(-) Other intangible assets			
18	(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities			
19	(-) Qualifying holding outside the financial sector which exceeds 15% of own funds			
20	(-) Total qualifying holdings in undertaking other than financial sector entities which exceeds 60% of its own funds			
21	(-) CET1 instruments of financial sector entities where the institution does not have a significant investment			
22	(-) Defined benefit pension fund assets			
23	(-) Other deductions			
24	CET1: Other capital elements, deductions and adjustments			
25	ADDITIONAL TIER 1 CAPITAL			
26	Fully paid up, directly issued capital instruments			
27	Share premium			
28	(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1			
29	(-) Own AT1 instruments			
30	(-) AT1 instruments of financial sector entities where the institution does not have a significant investment			
31	(-) Other deductions			
32	Additional Tier 1: Other capital elements, deductions and adjustments			
33	TIER 2 CAPITAL			
34	Fully paid up, directly issued capital instruments			
35	Share premium			
36	(-) TOTAL DEDUCTIONS FROM TIER 2			
37	(-) Own T2 instruments			
38	(-) T2 instruments of financial sector entities where the institution does not have a significant investment			
39	Tier 2: Other capital elements, deductions and adjustments			

Template EU IFCC2: Own funds: reconciliation of regulatory own funds to balance sheet in the audited financial statements

Flexible template.

Rows have to be reported in line with the balance sheet included in the audited financial statements of the investment firm.

Columns shall be kept fixed, unless the investment firm has the same accounting and regulatory scope of consolidation, in which case the volumes have to be entered in column (a) only.

	a	b	c
	Balance sheet as in published/audited financial statements	Under regulatory scope of consolidation	Cross reference to EU IF CC1
	As at period end 31.12.21	As at period end	
Assets - Breakdown by asset classes according to the balance sheet in the published/audited financial statements			
1	ΕΝΣΩΜΑΤΑ ΠΑΓΙΑ	774.492,05	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
2	ΆΥΛΑ ΠΕΡΙΟΥΣΙΑΚΑ ΣΤΟΙΧΕΙΑ	1.212,01	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
3	ΣΥΜΜΕΤΟΧΕΣ ΣΕ ΕΓΓΥΗΤΙΚΑ ΚΕΦΑΛΑΙΑ	630.518,00	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
4	ΛΟΙΠΕΣ ΜΑΚΡΟΠΡΟΘΕΣΜΕΣ ΑΠΑΙΤΗΣΕΙΣ	246.455,86	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
5	ΑΠΑΙΤΗΣΕΙΣ ΑΠΟ ΠΕΛΑΤΕΣ	131.007,98	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
6	ΛΟΙΠΑ ΚΥΚΛΟΦΟΡΟΥΝΤΑ ΠΕΡΙΟΥΣΙΑΚΑ ΣΤΟΙΧΕΙΑ	224.064,02	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
7	ΤΑΜΕΙΑΚΑ ΔΙΑΘΕΣΗΜΑ ΚΑΙ ΙΣΟΔΥΝΑΜΑ	732.872,07	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
xxx	Total Assets	2.740.621,99	
Liabilities - Breakdown by liability classes according to the balance sheet in the published/audited financial statements			
1	ΜΑΚΡΟΠΡΟΘΕΣΜΕΣ ΔΑΝΕΙΑΚΕΣ ΥΠΟΧΡΕΩΣΕΙΣ	1.003.950,14	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
2	ΠΡΟΒΛΕΨΕΙΣ ΠΑΡΟΧΩΝ ΣΕ ΕΡΓΑΖΟΜΕΝΟΥΣ	90.286,71	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
3	ΑΝΑΒΑΛΛΟΜΕΝΕΣ ΦΟΡΟΛΟΓΙΚΕΣ ΥΠΟΧΡΕΩΣΕΙΣ	62.773,76	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
4	ΕΜΠΟΡΙΚΕΣ ΥΠΟΧΡΕΩΣΕΙΣ	64.701,40	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
5	ΛΟΙΠΕΣ ΒΡΑΧΥΠΡΟΘΕΣΜΕΣ ΥΠΟΧΡΕΩΣΕΙΣ	251.536,47	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
6	ΒΡΑΧΥΠΡΟΘΕΣΜΕΣ ΔΑΝΕΙΑΚΕΣ ΥΠΟΧΡΕΩΣΕΙΣ	535.226,30	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
xxx	Total Liabilities	2.008.474,78	
Shareholders' Equity			
1	ΜΕΤΟΧΙΚΟ ΚΕΦΑΛΑΙΟ	1.695.000,60	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
2	ΠΟΣΑ ΠΡΟΟΡΙΖΟΜΕΝΑ ΓΙΑ ΑΜΚ	250.000,00	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
3	ΑΠΟΘΕΜΑΤΙΚΑ ΚΕΦΑΛΑΙΑ	1.543.460,69	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
4	ΑΠΟΤΕΛΕΣΜΑΤΑ ΕΙΣ ΝΕΟΝ	-2.756.314,08	ΕΤΗΣΙΕΣ ΟΙΚΟΝΟΜ. ΚΑΤΑΣΤΑΣΕΙΣ 3. ΣΕΛ12
xxx	Total Shareholders' equity	732.147,21	

Template EU IF CCA: Own funds: main features of own instruments issued by the firm

		a
		<i>Free text</i>
1	Issuer	
2	Unique identifier (e.g. CUSIP, ISIN or Bloomberg identifier for private placement)	
3	Public or private placement	
4	Governing law(s) of the instrument	
5	Instrument type (types to be specified by each jurisdiction)	
6	Amount recognised in regulatory capital (Currency in million, as of most recent reporting date)	
7	Nominal amount of instrument	
8	Issue price	
9	Redemption price	
10	Accounting classification	
11	Original date of issuance	
12	Perpetual or dated	
13	Original maturity date	
14	Issuer call subject to prior supervisory approval	
15	Optional call date, contingent call dates and redemption amount	
16	Subsequent call dates, if applicable	
	<i>Coupons / dividends</i>	
17	Fixed or floating dividend/coupon	
18	Coupon rate and any related index	
19	Existence of a dividend stopper	
20	Fully discretionary, partially discretionary or mandatory (in terms of timing)	
21	Fully discretionary, partially discretionary or mandatory (in terms of amount)	
22	Existence of step up or other incentive to redeem	
23	Noncumulative or cumulative	
24	Convertible or non-convertible	
25	If convertible, conversion trigger(s)	
26	If convertible, fully or partially	
27	If convertible, conversion rate	
28	If convertible, mandatory or optional conversion	
29	If convertible, specify instrument type convertible into	
30	If convertible, specify issuer of instrument it converts into	
31	Write-down features	
32	If write-down, write-down trigger(s)	
33	If write-down, full or partial	
34	If write-down, permanent or temporary	
35	If temporary write-down, description of write-up mechanism	
36	Non-compliant transitioned features	
37	If yes, specify non-compliant features	
38	Link to the full term and conditions of the instrument (signposting)	
(1) Insert 'N/A' if the question is not applicable		