

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 CC1.01 - 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	71,094	This row is the sum of rows 2 and 40
2	TIER 1 CAPITAL	71,094	This row is the sum of rows 3 and 28.
3	COMMON EQUITY TIER 1 CAPITAL	71,094	The total sum of rows 4 to 12 and 27 is disclosed
4	Fully paid up capital instruments	10,182	Template EU IF CC2 Equity Row 1 Column a
5	Share premium		
6	Retained earnings	65,480	Template EU IF CC12 Equity Row 2 Column a
7	Accumulated other comprehensive income		
8	Other reserves		
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	(4,568)	
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	(1,568)	Template EU IF CC2 Assets Row 2 Column a
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	(3,000)	Template EU IF CC2 Assets Row 7 and Row 11 Column a
27	CET1: Other capital elements, deductions and adjustments		
28	ADDITIONAL TIER 1 CAPITAL	0	
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	0	
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 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	As at period end	
Assets - Breakdown by asset classes according to the balance sheet in the published/audited financial statements				
1	Property, plant and equipment	3,838	No difference in the firm's scope of accounting consolidation and regulatory consolidation	
2	Intangible assets	1,568	As above	Template EU IF CC1 Row 19 Column a
3	Right of Use Asset	6,418	As above	
4	Investment in subsidiaries	3,280	As above	
5	Investment in joint venture	38	As above	
6	Financial assets at fair value through profit or loss	5,681	As above	
7	Trade and other receivables	71,786	As above	Template EU IF CC1 Row 26 Column a 0.5m encumbered asset
8	Contract assets	13,666	As above	
9	Prepayments	1,941	As above	
10	Other current financial assets	3,683	As above	
11	Cash and cash equivalents	72,063	As above	Template EU IF CC1 Row 26 Column a 2.5m encumbered asset
xxx	Total Assets	183,962	As above	
Liabilities - Breakdown by liability classes according to the balance sheet in the published/audited financial statements				
1	Lease liability (non-current)	4,493	As above	
2	Deferred tax liability	135	As above	
3	Lease liability (current)	1,960	As above	
4	Interest bearing loans and borrowings	13,407	As above	
5	Financial liabilities at fair value through profit or loss	3,047	As above	
6	Current tax payable	292	As above	
7	Trade and other payables	84,966	As above	
xxx	Total Liabilities	108,300	As above	
Shareholders' Equity				
1	Issued capital	10,182	As above	Template EU IF CC1 Row 4 Column a
2	Retained earnings	65,480	As above	Template EU IF CC1 Row 6 Column a
xxx	Total Shareholders' equity	75,662	As above	

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

		a
		Free text
1	Issuer	Goodbody Stockbrokers UC
2	Unique identifier (e.g. CUSIP, ISIN or Bloomberg identifier for private placement)	N/A
3	Public or private placement	Private
4	Governing law(s) of the instrument	Ireland
5	Instrument type (types to be specified by each jurisdiction)	Ordinary shares
6	Amount recognised in regulatory capital (Currency in million, as of most recent reporting date)	10.182m
7	Nominal amount of instrument	16.667m
8	Issue price	€0.60 per share
9	Redemption price	€0.60 per share
10	Accounting classification	Shareholders equity
11	Original date of issuance	01/08/2014
12	Perpetual or dated	N/A
13	Original maturity date	N/A
14	Issuer call subject to prior supervisory approval	N/A
15	Optional call date, contingent call dates and redemption amount	N/A
16	Subsequent call dates, if applicable	N/A
	<i>Coupons / dividends</i>	N/A
17	Fixed or floating dividend/coupon	N/A
18	Coupon rate and any related index	N/A
19	Existence of a dividend stopper	N/A
20	Fully discretionary, partially discretionary or mandatory (in terms of timing)	N/A
21	Fully discretionary, partially discretionary or mandatory (in terms of amount)	N/A
22	Existence of step up or other incentive to redeem	N/A
23	Noncumulative or cumulative	N/A
24	Convertible or non-convertible	N/A
25	If convertible, conversion trigger(s)	N/A
26	If convertible, fully or partially	N/A
27	If convertible, conversion rate	N/A
28	If convertible, mandatory or optional conversion	N/A
29	If convertible, specify instrument type convertible into	N/A
30	If convertible, specify issuer of instrument it converts into	N/A
31	Write-down features	N/A
32	If write-down, write-down trigger(s)	N/A
33	If write-down, full or partial	N/A
34	If write-down, permanent or temporary	N/A
35	If temporary write-down, description of write-up mechanism	N/A
36	Non-compliant transitioned features	N/A
37	If yes, specify non-compliant features	N/A
38	Link to the full term and conditions of the instrument (signposting)	N/A
(1) Insert 'N/A' if the question is not applicable		