

Chapter 16

Commission Implementing Regulation (EU) No 680/2014

ANNEX III

| FINREP TEMPLATES FOR IFRS | | |
|---------------------------|---------------|--|
| TEMPLATE NUMBER | TEMPLATE CODE | NAME OF THE TEMPLATE OR OF THE GROUP OF TEMPLATES |
| | | PART 1 [QUARTERLY FREQUENCY] |
| | | Balance Sheet Statement [Statement of Financial Position] |
| 1.1 | F 01.01 | Balance Sheet Statement: assets |
| 1.2 | F 01.02 | Balance Sheet Statement: liabilities |
| 1.3 | F 01.03 | Balance Sheet Statement: equity |
| 2 | F 02.00 | Statement of profit or loss |
| 3 | F 03.00 | Statement of comprehensive income |
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| 4,5 | F 04.05 | Subordinated financial assets |
| 5 | F 05.00 | Breakdown of loans and advances by product |

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| 6 | F 06.00 | Breakdown of loans and advances to non-financial corporations by NACE codes |
| 7 | F 07.00 | Financial assets subject to impairment that are past due or impaired |
| | | Breakdown of financial liabilities |
| 8,1 | F 08.01 | Breakdown of financial liabilities by product and by counterparty sector |
| 8,2 | F 08.02 | Subordinated financial liabilities |
| | | Loan commitments, financial guarantees and other commitments |
| 9,1 | F 09.01 | Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given |
| 9,2 | F 09.02 | Loan commitments, financial guarantees and other commitments received |
| 10 | F 10.00 | Derivatives — Trading |
| | | Derivatives — Hedge accounting |
| 11,1 | F 11.01 | Derivatives — Hedge accounting: Breakdown by type of risk and type of hedge |
| 12 | F 12.00 | Movements in allowances for credit losses and impairment of equity instruments |
| | | Collateral and guarantees received |
| 13,1 | F 13.01 | Breakdown of loans and advances by collateral and guarantees |
| 13,2 | F 13.02 | Collateral obtained by taking possession during the period [held at the reporting date] |
| 13,3 | F 13.03 | Collateral obtained by taking possession [tangible assets] accumulated |
| 14 | F 14.00 | Fair value hierarchy: financial instruments at fair value |
| 15 | F 15.00 | Derecognition and financial liabilities associated with transferred financial assets |
| | | Breakdown of selected statement of profit or loss items |
| 16,1 | F 16.01 | Interest income and expenses by instrument and counterparty sector |

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| 16,2 | F 16.02 | Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument |
| 16,3 | F 16.03 | Gains or losses on financial assets and liabilities held for trading by instrument |
| 16,4 | F 16.04 | Gains or losses on financial assets and liabilities held for trading by risk |
| 16,5 | F 16.05 | Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument |
| 16,6 | F 16.06 | Gains or losses from hedge accounting |
| 16,7 | F 16.07 | Impairment on financial and non-financial assets |
| | | Reconciliation between accounting and CRR scope of consolidation: Balance Sheet |
| 17,1 | F 17.01 | Reconciliation between accounting and CRR scope of consolidation: Assets |
| 17,2 | F 17.02 | Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures - loan commitments, financial guarantees and other commitments given |
| 17,3 | F 17.03 | Reconciliation between accounting and CRR scope of consolidation: Liabilities |
| 18 | F 18.00 | <i>[Performing and non-performing exposures: to be inserted when final]</i> |
| 19 | F 19.00 | <i>[Forborne exposures: to be inserted when final]</i> |
| | | PART 2 [QUATERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING] |
| | | Geographical breakdown |
| 20,1 | F 20.01 | Geographical breakdown of assets by location of the activities |
| 20,2 | F 20.02 | Geographical breakdown of liabilities by location of the activities |
| 20,3 | F 20.03 | Geographical breakdown of main statement of profit or loss items by location of the activities |
| 20,4 | F 20.04 | Geographical breakdown of assets by residence of the counterparty |

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| 20,5 | F 20.05 | Geographical breakdown of off-balance sheet exposures by residence of the counterparty |
| 20,6 | F 20.06 | Geographical breakdown of liabilities by residence of the counterparty |
| 20,7 | F 20.07 | Geographical breakdown by residence of the counterparty of loans and advances to non-financial corporations by NACE codes |
| 21 | F 21.00 | Tangible and intangible assets: assets subject to operating lease |
| | | Asset management, custody and other service functions |
| 22,1 | F 22.01 | Fee and commission income and expenses by activity |
| 22,2 | F 22.02 | Assets involved in the services provided |
| | | PART 3 [SEMI-ANNUAL] |
| | | Off-balance sheet activities: interests in unconsolidated structured entities |
| 30,1 | F 30.01 | Interests in unconsolidated structured entities |
| 30,2 | F 30.02 | Breakdown of interests in unconsolidated structured entities by nature of the activities |
| | | Related parties |
| 31,1 | F 31.01 | Related parties: amounts payable to and amounts receivable from |
| 31,2 | F 31.02 | Related parties: expenses and income generated by transactions with |
| | | PART 4 [ANNUAL] |
| | | Group structure |
| 40,1 | F 40.01 | Group structure: "entity-by-entity" |
| 40,2 | F 40.02 | Group structure: "instrument-by-instrument" |
| | | Fair value |
| 41,1 | F 41.01 | Fair value hierarchy: financial instruments at amortised cost |
| 41,2 | F 41.02 | Use of the Fair Value Option |

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| 41,3 | F 41.03 | Hybrid financial instruments not designated at fair value through profit or loss |
| 42 | F 42.00 | Tangible and intangible assets: carrying amount by measurement method |
| 43 | F 43.00 | Provisions |
| | | Defined benefit plans and employee benefits |
| 44,1 | F 44.01 | Components of net defined benefit plan assets and liabilities |
| 44,2 | F 44.02 | Movements in defined benefit plan obligations |
| 44,3 | F 44.03 | Memo items [related to staff expenses] |
| | | Breakdown of selected items of statement of profit or loss |
| 45,1 | F 45.01 | Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio |
| 45,2 | F 45.02 | Gains or losses on derecognition of non-financial assets other than held for sale |
| 45,3 | F 45.03 | Other operating income and expenses |
| 46 | F 46.00 | Statement of changes in equity |

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1.1

Assets

| | | <i>References</i> | Breakdown in table | Carrying amount |
|-----|--|-------------------------|--------------------|-----------------|
| | | | | 010 |
| 010 | Cash and cash balances at central banks | <i>IAS 1.54 (i)</i> | | |
| 020 | Cash on hand | <i>Annex V.Part 2.1</i> | | |
| 030 | Cash balances at central banks | <i>Annex V.Part 2.2</i> | 4 | |
| 040 | Other demand deposits | <i>Annex V.Part 2.3</i> | 4 | |

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|-----|--|---|----|--|
| 050 | Financial assets held for trading | <i>IFRS 7.8(a)(ii); IAS 39.9, AG 14</i> | | |
| 060 | Derivatives | <i>IAS 39.9</i> | 10 | |
| 070 | Equity instruments | <i>IAS 32.11</i> | 4 | |
| 080 | Debt securities | <i>Annex V.Part 1.24, 26</i> | 4 | |
| 090 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | 4 | |
| 100 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.8(a)(i); IAS 39.9</i> | 4 | |
| 110 | Equity instruments | <i>IAS 32.11</i> | 4 | |
| 120 | Debt securities | <i>Annex V.Part 1.24, 26</i> | 4 | |
| 130 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | 4 | |
| 140 | Available-for-sale financial assets | <i>IFRS 7.8(d); IAS 39.9</i> | 4 | |
| 150 | Equity instruments | <i>IAS 32.11</i> | 4 | |
| 160 | Debt securities | <i>Annex V.Part 1.24, 26</i> | 4 | |
| 170 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | 4 | |
| 180 | Loans and receivables | <i>IFRS 7.8(c); IAS 39.9, AG16, AG26; Annex V.Part 1.16</i> | 4 | |
| 190 | Debt securities | <i>Annex V.Part 1.24, 26</i> | 4 | |
| 200 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | 4 | |
| 210 | Held-to-maturity investments | <i>IFRS 7.8(b); IAS 39.9, AG16, AG26</i> | 4 | |
| 220 | Debt securities | <i>Annex V.Part 1.24, 26</i> | 4 | |
| 230 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | 4 | |
| 240 | Derivatives – Hedge accounting | <i>IFRS 7.22(b); IAS 39.9</i> | 11 | |
| 250 | Fair value changes of the hedged items in portfolio hedge of interest rate risk | <i>IAS 39.89A(a)</i> | | |

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|-----|---|---|--------|--|
| 260 | Investments in subsidiaries, joint ventures and associates | <i>IAS 1.54(e); Annex V.Part 2.4</i> | 4, 40 | |
| 270 | Tangible assets | | | |
| 280 | Property, Plant and Equipment | <i>IAS 16.6; IAS 1.54(a)</i> | 21, 42 | |
| 290 | Investment property | <i>IAS 40.5; IAS 1.54(b)</i> | 21, 42 | |
| 300 | Intangible assets | <i>IAS 1.54(c); CRR art 4(1)(115)</i> | | |
| 310 | Goodwill | <i>IFRS 3.B67(d); CRR art 4(1)(113)</i> | | |
| 320 | Other intangible assets | <i>IAS 38.8, 118</i> | 21, 42 | |
| 330 | Tax assets | <i>IAS 1.54(n-o)</i> | | |
| 340 | Current tax assets | <i>IAS 1.54(n); IAS 12.5</i> | | |
| 350 | Deferred tax assets | <i>IAS 1.54(o); IAS 12.5; CRR art 4(106)</i> | | |
| 360 | Other assets | <i>Annex V.Part 2.5</i> | | |
| 370 | Non-current assets and disposal groups classified as held for sale | <i>IAS 1.54(j); IFRS 5.38, Annex V.Part 2.6</i> | | |
| 380 | TOTAL ASSETS | <i>IAS 1.9(a), IG 6</i> | | |

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1.2

Liabilities

| | | <i>References</i> | <i>Breakdown in table</i> | Carrying amount |
|-----|---|--|---------------------------|------------------------|
| | | | | 010 |
| 010 | Financial liabilities held for trading | <i>IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15</i> | 8 | |
| 020 | Derivatives | <i>IAS 39.9, AG 15(a)</i> | 10 | |
| 030 | Short positions | <i>IAS 39.AG 15(b)</i> | 8 | |

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|-----|--|--|----|--|
| 040 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | 8 | |
| 050 | Debt securities issued | <i>Annex V.Part 1.31</i> | 8 | |
| 060 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | 8 | |
| 070 | Financial liabilities designated at fair value through profit or loss | <i>IFRS 7.8 (e)(i); IAS 39.9</i> | 8 | |
| 080 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | 8 | |
| 090 | Debt securities issued | <i>Annex V.Part 1.31</i> | 8 | |
| 100 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | 8 | |
| 110 | Financial liabilities measured at amortised cost | <i>IFRS 7.8(f); IAS 39.47</i> | 8 | |
| 120 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | 8 | |
| 130 | Debt securities issued | <i>Annex V.Part 1.31</i> | 8 | |
| 140 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | 8 | |
| 150 | Derivatives – Hedge accounting | <i>IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23</i> | 8 | |
| 160 | Fair value changes of the hedged items in portfolio hedge of interest rate risk | <i>IAS 39.89A(b)</i> | | |
| 170 | Provisions | <i>IAS 37.10; IAS 1.54(l)</i> | 11 | |
| 180 | Pensions and other post employment defined benefit obligations | <i>IAS 19.63; IAS 1.78(d); Annex V.Part 2.7</i> | | |
| 190 | Other long term employee benefits | <i>IAS 19.153; IAS 1.78(d); Annex V.Part 2.8</i> | 43 | |

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|-----|--|---|----|--|
| 200 | Restructuring | <i>IAS 37.71, 84(a)</i> | 43 | |
| 210 | Pending legal issues and tax litigation | <i>IAS 37.Appendix C. Examples 6 and 10</i> | 43 | |
| 220 | Commitments and guarantees given | <i>IAS 37.Appendix C.9</i> | 43 | |
| 230 | Other provisions | | 43 | |
| 240 | Tax liabilities | <i>IAS 1.54(n-o)</i> | | |
| 250 | Current tax liabilities | <i>IAS 1.54(n); IAS 12.5</i> | | |
| 260 | Deferred tax liabilities | <i>IAS 1.54(o); IAS 12.5; CRR art 4(1) (108)</i> | | |
| 270 | Share capital repayable on demand | <i>IAS 32 IE 33; IFRIC 2; Annex V.Part 2.9</i> | | |
| 280 | Other liabilities | <i>Annex V.Part 2.10</i> | | |
| 290 | Liabilities included in disposal groups classified as held for sale | <i>IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.11</i> | | |
| 300 | TOTAL LIABILITIES | <i>IAS 1.9(b); IG 6</i> | | |

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1.3

Equity

| | | <i>References</i> | <i>Breakdown in table</i> | Carrying amount |
|-----|---|---------------------------------------|---------------------------|------------------------|
| | | | | 010 |
| 010 | Capital | <i>IAS 1.54(r), BAD art 22</i> | 46 | |
| 020 | Paid up capital | <i>IAS 1.78(e)</i> | | |
| 030 | Unpaid capital which has been called up | <i>IAS 1.78(e); Annex V.Part 2.14</i> | | |
| 040 | Share premium | <i>IAS 1.78(e); CRR art 4(1)(124)</i> | 46 | |

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|-----|---|--|----|--|
| 050 | Equity instruments issued other than capital | <i>Annex V.Part 2.15-16</i> | 46 | |
| 060 | Equity component of compound financial instruments | <i>IAS 32.28-29; Annex V.Part 2.15</i> | | |
| 070 | Other equity instruments issued | <i>Annex V.Part 2.16</i> | | |
| 080 | Other equity | <i>IFRS 2.10; Annex V.Part 2.17</i> | | |
| 090 | Accumulated other comprehensive income | <i>CRR art 4(1)(100)</i> | 46 | |
| 095 | Items that will not be reclassified to profit or loss | <i>IAS 1.82A(a)</i> | | |
| 100 | <i>Tangible assets</i> | <i>IAS 16.39-41</i> | | |
| 110 | <i>Intangible assets</i> | <i>IAS 38.85-87</i> | | |
| 120 | <i>Actuarial gains or (-) losses on defined benefit pension plans</i> | <i>IAS 1.7</i> | | |
| 122 | <i>Non-current assets and disposal groups classified as held for sale</i> | <i>IFRS 5.38, IG Example 12</i> | | |
| 124 | <i>Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates</i> | <i>IAS 1.82(h); IAS 28.11</i> | | |
| 128 | Items that may be reclassified to profit or loss | <i>IAS 1.82A(a)</i> | | |
| 130 | <i>Hedge of net investments in foreign operations [effective portion]</i> | <i>IAS 39.102(a)</i> | | |
| 140 | <i>Foreign currency translation</i> | <i>IAS 21.52(b); IAS 21.32, 38-49</i> | | |

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|-----|---|---|----|--|
| 150 | <i>Hedging derivatives. Cash flow hedges [effective portion]</i> | <i>IFRS 7.23(c); IAS 39.95-101</i> | | |
| 160 | <i>Available-for-sale financial assets</i> | <i>IFRS 7.20(a)(ii); IAS 39.55(b)</i> | | |
| 170 | <i>Non-current assets and disposal groups classified as held for sale</i> | <i>IFRS 5.38, IG Example 12</i> | | |
| 180 | <i>Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates</i> | <i>IAS 1.82(h); IAS 28.11</i> | | |
| 190 | Retained earnings | <i>CRR art 4(1)(123)</i> | | |
| 200 | Revaluation reserves | <i>IFRS 1.30, D5-D8; Annex V.Part 2.18</i> | | |
| 210 | Other reserves | <i>IAS 1.54; IAS 1.78(e)</i> | | |
| 220 | Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates | <i>IAS 28.11; Annex V.Part 2.19</i> | | |
| 230 | Other | <i>Annex V.Part 2.19</i> | | |
| 240 | (–) Treasury shares | <i>IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.20</i> | 46 | |
| 250 | Profit or loss attributable to owners of the parent | <i>IAS 27.28; IAS 1.83(a)(ii)</i> | 2 | |
| 260 | (–) Interim dividends | <i>IAS 32.35</i> | | |
| 270 | Minority interests [Non-controlling interests] | <i>IAS 27.4; IAS 1.54(q); IAS 27.27</i> | | |
| 280 | Accumulated Other Comprehensive Income | <i>IAS 27.27-28; CRR art 4(1)(100)</i> | 46 | |
| 290 | Other items | <i>IAS 27.27-28</i> | 46 | |

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|-----|---|-------------------------|----|--|
| 300 | TOTAL EQUITY | <i>IAS 1.9(c), IG 6</i> | 46 | |
| 310 | TOTAL EQUITY AND TOTAL LIABILITIES | <i>IAS 1.1G6</i> | | |

| | | <i>References</i> | Breakdown in table | Current period |
|-----|---|---|--------------------|-----------------------|
| | | | | 010 |
| 010 | Interest income | <i>IAS 1.97; IAS 18.35(b)(iii); Annex V.Part 2.21</i> | 16 | |
| 020 | Financial assets held for trading | <i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24</i> | | |
| 030 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.20(a)(i), B5(e)</i> | | |
| 040 | Available-for-sale financial assets | <i>IFRS 7.20(b); IAS 39.55(b); IAS 39.9</i> | | |
| 050 | Loans and receivables | <i>IFRS 7.20(b); IAS 39.9, 39.46(a)</i> | | |
| 060 | Held-to-maturity investments | <i>IFRS 7.20(b); IAS 39.9, 39.46(b)</i> | | |
| 070 | Derivatives - Hedge accounting, interest rate risk | <i>IAS 39.9; Annex V.Part 2.23</i> | | |
| 080 | Other assets | <i>Annex V.Part 2.25</i> | | |
| 090 | (Interest expenses) | <i>IAS 1.97; Annex V.Part 2.21</i> | 16 | |
| 100 | (Financial liabilities held for trading) | <i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24</i> | | |
| 110 | (Financial liabilities designated at fair value through profit or loss) | <i>IFRS 7.20(a)(i), B5(e)</i> | | |
| 120 | (Financial liabilities measured at amortised cost) | <i>IFRS 7.20(b); IAS 39.47</i> | | |

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|-----|--|---|----|--|
| 130 | (Derivatives - Hedge accounting, interest rate risk) | <i>IAS 39.9; Annex V.Part 2.23</i> | | |
| 140 | (Other liabilities) | <i>Annex V.Part 2.26</i> | | |
| 150 | (Expenses on share capital repayable on demand) | <i>IFRIC 2.11</i> | | |
| 160 | Dividend income | <i>IAS 18.35(b)(v); Annex V.Part 2.28</i> | | |
| 170 | Financial assets held for trading | <i>IFRS 7.20(a)(i), B5(e)</i> | | |
| 180 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.20(a)(i), B5(e); IAS 39.9</i> | | |
| 190 | Available-for-sale financial assets | <i>IFRS 7.20(a)(ii); IAS 39.9, 39.55(b)</i> | | |
| 200 | Fee and commission income | <i>IFRS 7.20(c)</i> | 22 | |
| 210 | (Fee and commission expenses) | <i>IFRS 7.20(c)</i> | 22 | |
| 220 | Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net | <i>IFRS 7.20(a) (ii-v); Annex V.Part 2.97</i> | 16 | |
| 230 | Available-for-sale financial assets | <i>IFRS 7.20(a)(ii); IAS 39.9, 39.55(b)</i> | | |
| 240 | Loans and receivables | <i>IFRS 7.20(a)(iv); IAS 39.9, 39.56</i> | | |
| 250 | Held-to-maturity investments | <i>IFRS 7.20(a)(iii); IAS 39.9, 39.56</i> | | |
| 260 | Financial liabilities measured at amortised cost | <i>IFRS 7.20(a)(v); IAS 39.56</i> | | |
| 270 | Other | | | |
| 280 | Gains or (-) losses on financial assets and liabilities held for trading, net | <i>IFRS 7.20(a)(i); IAS 39.55(a)</i> | 16 | |

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|-----|---|---|--------|--|
| 290 | Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net | <i>IFRS 7.20(a)(i); IAS 39.55(a)</i> | 16, 45 | |
| 300 | Gains or (-) losses from hedge accounting, net | <i>IFRS 7.24; Annex V.Part 2.30</i> | 16 | |
| 310 | Exchange differences [gain or (-) loss], net | <i>IAS 21.28, 52 (a)</i> | | |
| 330 | Gains or (-) losses on derecognition of non financial assets, net | <i>IAS 1.34</i> | 45 | |
| 340 | Other operating income | <i>Annex V.Part 2.141-143</i> | 45 | |
| 350 | (Other operating expenses) | <i>Annex V.Part 2.141-143</i> | 45 | |
| 355 | TOTAL OPERATING INCOME, NET | | | |
| 360 | (Administrative expenses) | | | |
| 370 | (Staff expenses) | <i>IAS 19.7; IAS 1.102, IG 6</i> | 44 | |
| 380 | (Other administrative expenses) | | | |
| 390 | (Depreciation) | <i>IAS 1.102, 104</i> | | |
| 400 | (Property, Plant and Equipment) | <i>IAS 1.104; IAS 16.73(e)(vii)</i> | | |
| 410 | (Investment Properties) | <i>IAS 1.104; IAS 40.79(d)(iv)</i> | | |
| 420 | (Other intangible assets) | <i>IAS 1.104; IAS 38.118(e)(vi)</i> | | |
| 430 | (Provisions or (-) reversal of provisions) | <i>IAS 37.59, 84; IAS 1.98(b)(f)(g)</i> | 43 | |
| 440 | (Commitments and guarantees given) | | | |

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|-----|---|--|----|--|
| 450 | (Other provisions) | | | |
| 460 | (Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss) | <i>IFRS 7.20(e)</i> | 16 | |
| 470 | (Financial assets measured at cost) | <i>IFRS 7.20(e); IAS 39.66</i> | | |
| 480 | (Available- for-sale financial assets) | <i>IFRS 7.20(e); IAS 39.67</i> | | |
| 490 | (Loans and receivables) | <i>IFRS 7.20(e); IAS 39.63</i> | | |
| 500 | (Held to maturity investments) | <i>IFRS 7.20(e); IAS 39.63</i> | | |
| 510 | (Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates) | <i>IAS 28.40-43</i> | 16 | |
| 520 | (Impairment or (-) reversal of impairment on non-financial assets) | <i>IAS 36.126(a)(b)</i> | 16 | |
| 530 | (Property, plant and equipment) | <i>IAS 16.73(e)(v-vi)</i> | | |
| 540 | (Investment properties) | <i>IAS 40.79(d)(v)</i> | | |
| 550 | (Goodwill) | <i>IFRS 3.Appendix B67(d)(v); IAS 36.124</i> | | |
| 560 | (Other intangible assets) | <i>IAS 38.118 (e)(iv)(v)</i> | | |
| 570 | (Other) | <i>IAS 36.126 (a)(b)</i> | | |
| 580 | Negative goodwill recognised in profit or loss | <i>IFRS 3.Appendix B64(n)(i)</i> | | |
| 590 | Share of the profit or (-) loss of investments in subsidar | <i>IAS 1.82(c)</i> | | |

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|-----|---|---|--|--|
| | ies, joint ventures and associates | | | |
| 600 | Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations | <i>IFRS 5.37; Annex V.Part 2.27</i> | | |
| 610 | PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS | <i>IAS 1.102, IG 6; IFRS 5.33 A</i> | | |
| 620 | (Tax expense or (-) income related to profit or loss from continuing operations) | <i>IAS 1.82(d); IAS 12.77</i> | | |
| 630 | PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS | <i>IAS 1, IG 6</i> | | |
| 640 | Profit or (-) loss after tax from discontinued operations | <i>IAS 1.82(e) ; IFRS 5.33(a), 5.33 A</i> | | |
| 650 | Profit or (-) loss before tax from discontinued operations | <i>IFRS 5.33(b)(i)</i> | | |
| 660 | (Tax expense or (-) income related to discontinued operations) | <i>IFRS 5.33 (b)(ii),(iv)</i> | | |
| 670 | PROFIT OR (-) LOSS FOR THE YEAR | <i>IAS 1.82(f)</i> | | |
| 680 | Attributable to minority interest [non-controlling interests] | <i>IAS 1.83(a)(i)</i> | | |
| 690 | Attributable to owners of the parent | <i>IAS 1.83(a)(ii)</i> | | |

| | | <i>References</i> | Current period |
|-----|--|--|-----------------------|
| | | | 010 |
| 010 | Profit or (-) loss for the year | <i>IAS 1.7, 81(b), 83(a), IG6</i> | |
| 020 | Other comprehensive income | <i>IAS 1.7, 81(b), IG6</i> | |
| 030 | Items that will not be reclassified to profit or loss | <i>IAS 1.82A(a)</i> | |
| 040 | Tangible assets | <i>IAS 1.7, IG6; IAS 16.39-40</i> | |
| 050 | Intangible assets | <i>IAS 1.7; IAS 38.85-86</i> | |
| 060 | Actuarial gains or (-) losses on defined benefit pension plans | <i>IAS 1.7, IG6; IAS 19.93A</i> | |
| 070 | Non-current assets and disposal groups held for sale | <i>IFRS 5.38</i> | |
| 080 | Share of other recognised income and expense of entities accounted for using the equity method | <i>IAS 1.82(h), IG6; IAS 28.11</i> | |
| 090 | Income tax relating to items that will not be reclassified | <i>IAS 1.91(b); Annex V.Part 2.31</i> | |
| 100 | Items that may be reclassified to profit or loss | <i>IAS 1.82A(b)</i> | |
| 110 | Hedge of net investments in foreign operations [effective portion] | <i>IAS 39.102(a)</i> | |
| 120 | <i>Valuation gains or (-) losses taken to equity</i> | <i>IAS 39.102(a)</i> | |
| 130 | <i>Transferred to profit or loss</i> | <i>IAS 1.7, 92-95; IAS 39.102(a)</i> | |
| 140 | <i>Other reclassifications</i> | | |
| 150 | Foreign currency translation | <i>IAS 1.7, IG6; IAS 21.52(b)</i> | |
| 160 | <i>Translation gains or (-) losses taken to equity</i> | <i>IAS 21.32, 38-47</i> | |
| 170 | <i>Transferred to profit or loss</i> | <i>IAS 1.7, 92-95; IAS 21.48-49</i> | |
| 180 | <i>Other reclassifications</i> | | |
| 190 | Cash flow hedges [effective portion] | <i>IAS 1.7, IG6; IFRS 7.23(c); IAS 39.95(a)-96</i> | |

| | | | |
|-----|--|--|--|
| 200 | <i>Valuation gains or (-) losses taken to equity</i> | <i>IAS 1.IG6; IAS 39.95(a)-96</i> | |
| 210 | <i>Transferred to profit or loss</i> | <i>IAS 1.7, 92-95, IG6; IAS 39.97-101</i> | |
| 220 | <i>Transferred to initial carrying amount of hedged items</i> | <i>IAS 1.IG6; IAS 39.97-101</i> | |
| 230 | <i>Other reclassifications</i> | | |
| 240 | Available-for-sale financial assets | <i>IAS 1.7, IG 6; IFRS 7.20(a)(ii); IAS 1.IG6; IAS 39.55(b)</i> | |
| 250 | <i>Valuation gains or (-) losses taken to equity</i> | <i>IFRS 7.20(a)(ii); IAS 1.IG6; IAS 39.55(b)</i> | |
| 260 | <i>Transferred to profit or loss</i> | <i>IFRS 7.20(a)(ii); IAS 1.7, IAS 1.92-95, IAS 1.IG6; IAS 39.55(b)</i> | |
| 270 | <i>Other reclassifications</i> | <i>IFRS 5.IG Example 12</i> | |
| 280 | Non-current assets and disposal groups held for sale | <i>IFRS 5.38</i> | |
| 290 | <i>Valuation gains or (-) losses taken to equity</i> | <i>IFRS 5.38</i> | |
| 300 | <i>Transferred to profit or loss</i> | <i>IAS 1.7, 92-95; IFRS 5.38</i> | |
| 310 | <i>Other reclassifications</i> | <i>IFRS 5.IG Example 12</i> | |
| 320 | Share of other recognised income and expense of Investments in subsidiaries, joint ventures and associates | <i>IAS 1.82(h), IG6; IAS 28.11</i> | |
| 330 | Income tax relating to items that may be reclassified to profit or (-) loss | <i>IAS 1.91(b), IG6; Annex V.Part 2.31</i> | |
| 340 | Total comprehensive income for the year | <i>IAS 1.7, 81A(a), IG6</i> | |
| 350 | Attributable to minority interest [Non-controlling interest] | <i>IAS 1.83(b)(i), IG6</i> | |
| 360 | Attributable to owners of the parent | <i>IAS 1.83(b)(ii), IG6</i> | |

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4.1

Financial assets held for trading

| | | <i>References</i> | Carrying amount | Accumulated changes in fair value due to credit risk |
|-----|--|------------------------------|--|--|
| | | | <i>IFRS 7.9 (c); Annex V.Part 2.46</i> | |
| | | | 010 | 020 |
| 010 | Equity instruments | <i>IAS 32.11</i> | | |
| 020 | of which: at cost | <i>IAS 39.46(c)</i> | | |
| 030 | of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 040 | of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 050 | of which: non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 060 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |
| 070 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 080 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 090 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 100 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 110 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 120 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 130 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 140 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 150 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 160 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 170 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 180 | Households | <i>Annex V.Part 1.35(f)</i> | | |

4.2

Financial assets designated at fair value through profit or loss

| | | References | Carrying amount | Accumulated changes in fair value due to credit risk |
|-----|--|------------------------------|---------------------------------|--|
| | | | IFRS 7.9 (c); Annex V.Part 2.46 | |
| | | | 010 | 020 |
| 010 | Equity instruments | <i>IAS 32.11</i> | | |
| 020 | of which: at cost | <i>IAS 39.46(c)</i> | | |
| 030 | of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 040 | of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 050 | of which: non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 060 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |
| 070 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 080 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 090 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 100 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 110 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 120 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 130 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 140 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 150 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 160 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 170 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |

| | | | | |
|-----|---|---------------------------------|--|--|
| 180 | Households | <i>Annex V.Part 1.35(f)</i> | | |
| 190 | FINANCIAL ASSETS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS | <i>IFRS 7.8(a)(i); IAS 39.9</i> | | |

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4.3

Available-for-sale financial assets

| | | <i>References</i> | Carrying amount of unimpaired assets | Carrying amount of impaired assets | Carrying amount | Accumulated impairment |
|-----|--|------------------------------|---|---|--------------------------|-------------------------------|
| | | | | <i>IAS 39.58-62</i> | <i>Annex V.Part 2.34</i> | <i>Annex V.Part 2.46</i> |
| | | | 010 | 020 | 030 | 040 |
| 010 | Equity instruments | <i>IAS 32.11</i> | | | | |
| 020 | of which: at cost | <i>IAS 39.46(c)</i> | | | | |
| 030 | of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | |
| 040 | of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | |
| 050 | of which: non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | |
| 060 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | |
| 070 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | |
| 080 | General governments | <i>Annex V.Part 1.35(b)</i> | | | | |
| 090 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | |

| | | | | | | |
|-----|--|------------------------------|--|--|--|--|
| 100 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | |
| 110 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | |
| 120 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | |
| 130 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | |
| 140 | General governments | <i>Annex V.Part 1.35(b)</i> | | | | |
| 150 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | |
| 160 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | |
| 170 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | |
| 180 | Households | <i>Annex V.Part 1.35(f)</i> | | | | |
| 190 | AVAILABLE-FOR-SALE FINANCIAL ASSETS | <i>IFRS 7.8(d); IAS 39.9</i> | | | | |

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4.4

Loans and receivables and held-to-maturity investments

| | | <i>Refer ences</i> | Unim paired assets [gross carrying amount] | Impaired assets [gross carrying amount] | Specif ic allow ances for individu ally as sessed fin ancial as sets | Specif ic allow ances for collect ively as sessed fin ancial as sets | Collect ive allow ances for incurrred but not reported losses | Carrying amount |
|-----|--------------------------------------|--------------------------------------|---|---|---|---|--|----------------------------------|
| | | | | <i>IFRS 7.37(b); IFRS 7.IG 29 (a); IAS 39.58-59</i> | <i>IAS 39.AG 84-92; An nex V.Part 2.36</i> | <i>IAS 39.AG 84-92; An nex V.Part 2.37</i> | <i>IAS 39.AG 84-92; An nex V.Part 2.38</i> | <i>Annex V.Part 2.39</i> |
| | | | 010 | 020 | 030 | 040 | 050 | 060 |
| 010 | Debt se curities | <i>Annex V.Part 1.24, 26</i> | | | | | | |
| 020 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | |
| 030 | General govern ments | <i>Annex V.Part 1.35(b)</i> | | | | | | |
| 040 | Credit in stitutions | <i>Annex V.Part 1.35(c)</i> | | | | | | |
| 050 | Other fin ancial cor porations | <i>Annex V.Part 1.35(d)</i> | | | | | | |
| 060 | Non-fin ancial cor porations | <i>Annex V.Part 1.35(e)</i> | | | | | | |
| 070 | Loans and ad vances | <i>Annex V.Part 1.24, 27</i> | | | | | | |
| 080 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | |
| 090 | General govern ments | <i>Annex V.Part 1.35(b)</i> | | | | | | |

| | | | | | | | | |
|-----|------------------------------|--|--|--|--|--|--|--|
| 100 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | | | |
| 110 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | | |
| 120 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | |
| 130 | Households | <i>Annex V.Part 1.35(f)</i> | | | | | | |
| 140 | LOANS AND RECEIVABLES | <i>IAS 39,9 AG 16, AG26; Annex V.Part 1.16</i> | | | | | | |
| 150 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | |
| 160 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | |
| 170 | General governments | <i>Annex V.Part 1.35(b)</i> | | | | | | |
| 180 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | | | |
| 190 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | | |
| 200 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | |
| 210 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | |
| 220 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | |

| | | | | | | | | |
|-----|------------------------------|--|--|--|--|--|--|--|
| 230 | General governments | <i>Annex V.Part 1.35(b)</i> | | | | | | |
| 240 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | | | |
| 250 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | | |
| 260 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | |
| 270 | Households | <i>Annex V.Part 1.35(f)</i> | | | | | | |
| 280 | HELD-TO-MATURITY | <i>IFRS 7.8(c); IAS 39.9, AG16, AG26</i> | | | | | | |

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4.5

Subordinated financial assets

| | | <i>References</i> | Carrying amount |
|-----|---|------------------------------|------------------------|
| | | | 010 |
| 010 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | |
| 020 | Debt securities | <i>Annex V.Part 1.24, 26</i> | |
| 030 | SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS | <i>Annex V.Part 2.40, 54</i> | |

| | | | Refer ences | Central banks | General govern ments | Credit institu tions | Other finan cial cor pora tions | Non-fin ancial corpora tions | House holds |
|---------------------------|-----|--|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|---------------------------------------|-------------------------------------|
| | | | | <i>Annex V.Part 1.35(a)</i> | <i>Annex V.Part 1.35(b)</i> | <i>Annex V.Part 1.35(c)</i> | <i>Annex V.Part 1.35(d)</i> | <i>Annex V.Part 1.35(e)</i> | <i>Annex V.Part 1.35(f)</i> |
| | | | | 010 | 020 | 030 | 040 | 050 | 060 |
| By product | 010 | On de mand [call] and short no tice [cur rent ac count] | <i>Annex V.Part 2.41(a)</i> | | | | | | |
| | 020 | Cred it card debt | <i>Annex V.Part 2.41(b)</i> | | | | | | |
| | 030 | Trade receiv ables | <i>Annex V.Part 2.41(c)</i> | | | | | | |
| | 040 | Finance leases | <i>Annex V.Part 2.41(d)</i> | | | | | | |
| | 050 | Reverse repur chase loans | <i>Annex V.Part 2.41(e)</i> | | | | | | |
| | 060 | Other term loans | <i>Annex V.Part 2.41(f)</i> | | | | | | |
| | 070 | Ad vances that are not loans | <i>Annex V.Part 2.41(g)</i> | | | | | | |
| | 080 | LOANS AND AD VANCES | <i>Annex V.Part 1.24, 27</i> | | | | | | |
| By col lateral | 090 | of which: mort gage | <i>Annex V.Part 2.41(h)</i> | | | | | | |

| | | | | | | | | | |
|-----------------------------------|-----|--|-------------------------------------|--|--|--|--|--|--|
| | | loans [Loans collater alized by im movable prop erty] | | | | | | | |
| | 100 | of which: other collater alized loans | <i>Annex V.Part 2.41(i)</i> | | | | | | |
| By pur pose | 110 | of which: credit for consump tion | <i>Annex V.Part 2.41(j)</i> | | | | | | |
| | 120 | of which: lend ing for house purchase | <i>Annex V.Part 2.41(k)</i> | | | | | | |
| By sub ordina tion | 130 | of which: project finance loans | <i>Annex V.Part 2.41(l)</i> | | | | | | |

| | | <i>References</i> | Non-financial corporations | |
|-----|--|------------------------|-----------------------------------|--|
| | | | Gross carrying amount | Accumulated impairment or Ac cumulated changes in fair value due to credit risk |
| | | | <i>Annex V.Part 2.45</i> | <i>Annex V.Part 2.46</i> |
| | | | 010 | 020 |
| 010 | A Agriculture, forestry and fishing | <i>NACE Regulation</i> | | |
| 020 | B Mining and quar rying | <i>NACE Regulation</i> | | |
| 030 | C Manufacturing | <i>NACE Regulation</i> | | |

| | | | | |
|-----|--|---------------------------------------|--|--|
| 040 | D Electricity, gas, steam and air conditioning supply | <i>NACE Regulation</i> | | |
| 050 | E Water supply | <i>NACE Regulation</i> | | |
| 060 | F Construction | <i>NACE Regulation</i> | | |
| 070 | G Wholesale and retail trade | <i>NACE Regulation</i> | | |
| 080 | H Transport and storage | <i>NACE Regulation</i> | | |
| 090 | I Accommodation and food service activities | <i>NACE Regulation</i> | | |
| 100 | J Information and communication | <i>NACE Regulation</i> | | |
| 110 | L Real estate activities | <i>NACE Regulation</i> | | |
| 120 | M Professional, scientific and technical activities | <i>NACE Regulation</i> | | |
| 130 | N Administrative and support service activities | <i>NACE Regulation</i> | | |
| 140 | O Public administration and defence, compulsory social security | <i>NACE Regulation</i> | | |
| 150 | P Education | <i>NACE Regulation</i> | | |
| 160 | Q Human health services and social work activities | <i>NACE Regulation</i> | | |
| 170 | R Arts, entertainment and recreation | <i>NACE Regulation</i> | | |
| 180 | S Other services | <i>NACE Regulation</i> | | |
| 190 | LOANS AND ADVANCES | <i>Annex V.Part 1.24, 27, 2.42-43</i> | | |

16

| | | References | Past due but not impaired | | | | | | Carrying amount of the impaired assets | Specific allowances for individually assessed financial assets | Specific allowances for collectively assessed financial assets | Collective allowances for incurred but not reported losses | Accumulated write-offs |
|-----|--|-----------------------------|---|---------------------|---------------------|----------------------|---------------------|----------|--|--|--|--|--|
| | | | ≤ 30 days | > 30 days ≤ 60 days | > 60 days ≤ 90 days | > 90 days ≤ 180 days | > 180 days ≤ 1 year | > 1 year | | | | | |
| | | | 010 | 020 | 030 | 040 | 050 | 060 | | | | | |
| | | | <i>IFRS 7.37(a); IG 26-28; Annex V.Part 2.47-48</i> | | | | | | <i>IAS 39.58-70</i> | <i>IAS 39 AG 84-92; IFRS 7.37(b); Annex V.Part 2.36</i> | <i>IAS 39 AG 84-92; Annex V.Part 2.37</i> | <i>IAS 39 AG 84-92; Annex V.Part 2.38</i> | <i>IAS 39 AG 84-92; IFRS 7.16,37(b); B5(d); Annex V.Part 2.49-50</i> |
| 010 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | | | | |
| 020 | of which: at cost | <i>IAS 39.46(c)</i> | | | | | | | | | | | |
| 030 | of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | | | | | | | | |
| 040 | of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|-----|---|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| 050 | of which: non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | | | | | | | |
| 060 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | | | | | | | |
| 070 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | | | | | | | |
| 080 | General governments | <i>Annex V.Part 1.35(b)</i> | | | | | | | | | | | | |
| 090 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | | | | | | | | | |
| 100 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | | | | | | | | |
| 110 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | | | | | | | |
| 120 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|--|---|-----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| 130 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | | | | | | | |
| 140 | General governments | <i>Annex V.Part 1.35(b)</i> | | | | | | | | | | | | |
| 150 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | | | | | | | | | | |
| 160 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | | | | | | | | |
| 170 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | | | | | | | |
| 180 | Households | <i>Annex V.Part 1.35(f)</i> | | | | | | | | | | | | |
| 190 | TOTAL | | | | | | | | | | | | | |
| Loans and advances by product, by collateral and by subordination | | | | | | | | | | | | | | |
| 200 | On demand [call] and short notice [current account] | <i>Annex V.Part 2.41(a)</i> | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|-----|--|-----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| 210 | Credit card debt | <i>Annex V.Part 2.41(b)</i> | | | | | | | | | | | | |
| 220 | Trade receivables | <i>Annex V.Part 2.41(c)</i> | | | | | | | | | | | | |
| 230 | Finance leases | <i>Annex V.Part 2.41(d)</i> | | | | | | | | | | | | |
| 240 | Reverse repurchase loans | <i>Annex V.Part 2.41(e)</i> | | | | | | | | | | | | |
| 250 | Other term loans | <i>Annex V.Part 2.41(f)</i> | | | | | | | | | | | | |
| 260 | Advances that are not loans | <i>Annex V.Part 2.41(g)</i> | | | | | | | | | | | | |
| 270 | of which: mortgage loans [Loans collateralized by in movable property] | <i>Annex V.Part 2.41(h)</i> | | | | | | | | | | | | |
| 280 | of which: other col | <i>Annex V.Part 2.41(i)</i> | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|-----|---|-------------------------------------|--|--|--|--|--|--|--|--|--|--|--|
| | lateral ized loans | | | | | | | | | | | | |
| 290 | of which: credit for consump tion | <i>Annex V.Part 2.41(j)</i> | | | | | | | | | | | |
| 300 | of which: lending for house purchase | <i>Annex V.Part 2.41(k)</i> | | | | | | | | | | | |
| 310 | of which: project finance loans | <i>Annex V.Part 2.41(l)</i> | | | | | | | | | | | |

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8.1

Breakdown of financial liabilities by product and by counterparty sector

| | | References | Carrying amount | | | | Amount of cumulative change in fair values attributable to changes in credit risk | Amount contractually required to pay at maturity | | |
|-----|------------------------|--|--|---|-------------------------------|-------------------------------|---|--|--|---------------------|
| | | | Held for trading | Designated at fair value through profit or loss | Amortised cost | Hedge accounting | | | | |
| | | | <i>IFRS 7.8(e)(ii); IAS 39.9, AG 14-15</i> | <i>IFRS 7.8(e)(i); IAS 39.9</i> | <i>IFRS 7.8(f); IAS 39.47</i> | <i>IFRS 7.22(b); IAS 39.9</i> | | | <i>IFRS 7.10(a); CRR art 30(b), art 424(1)(d)(i)</i> | <i>IFRS 7.10(b)</i> |
| | | | 010 | 020 | 030 | 037 | | | 040 | 050 |
| 010 | Derivatives | <i>IAS 39.9, AG 15(a)</i> | | | | | | | | |
| 020 | Short positions | <i>IAS 39 AG 15(b)</i> | | | | | | | | |
| 030 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | |
| 040 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | | | |
| 050 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | | | | | | | |
| 060 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | | | | | | |
| 070 | Current accounts / | <i>ECB/2008/32 Annex 2.Part 2.9.1</i> | | | | | | | | |

| | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|
| | <i>overnight deposits</i> | | | | | | | |
| 080 | <i>Deposits with agreed maturity</i> | <i>ECB/2008/32 Annex 2.Part 2.9.2</i> | | | | | | |
| 090 | <i>Deposits redeemable at notice</i> | <i>ECB/2008/32 Annex 2.Part 2.9.3; Annex V.Part 2.51</i> | | | | | | |
| 100 | <i>Repurchase agreements</i> | <i>ECB/2008/32 Annex 2.Part 2.9.4</i> | | | | | | |
| 110 | <i>General governments</i> | <i>Annex V.Part 1.35(b)</i> | | | | | | |
| 120 | <i>Current accounts / overnight deposits</i> | <i>ECB/2008/32 Annex 2.Part 2.9.1</i> | | | | | | |
| 130 | <i>Deposits with agreed maturity</i> | <i>ECB/2008/32 Annex 2.Part 2.9.2</i> | | | | | | |
| 140 | <i>Deposits redeemable at notice</i> | <i>ECB/2008/32 Annex 2.Part 2.9.3; Annex V.Part 2.51</i> | | | | | | |
| 150 | <i>Repurchase agreements</i> | <i>ECB/2008/32 Annex 2.Part 2.9.4</i> | | | | | | |
| 160 | <i>Credit institutions</i> | <i>Annex V.Part 1.35(c)</i> | | | | | | |

| | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|
| 170 | <i>Current accounts / overnight deposits</i> | <i>ECB/2008/32 Annex 2.Part 2.9.1</i> | | | | | | |
| 180 | <i>Deposits with agreed maturity</i> | <i>ECB/2008/32 Annex 2.Part 2.9.2</i> | | | | | | |
| 190 | <i>Deposits redeemable at notice</i> | <i>ECB/2008/32 Annex 2.Part 2.9.3; Annex V.Part 2.51</i> | | | | | | |
| 200 | <i>Repurchase agreements</i> | <i>ECB/2008/32 Annex 2.Part 2.9.4</i> | | | | | | |
| 210 | <i>Other financial corporations</i> | <i>Annex V.Part 1.35(d)</i> | | | | | | |
| 220 | <i>Current accounts / overnight deposits</i> | <i>ECB/2008/32 Annex 2.Part 2.9.1</i> | | | | | | |
| 230 | <i>Deposits with agreed maturity</i> | <i>ECB/2008/32 Annex 2.Part 2.9.2</i> | | | | | | |
| 240 | <i>Deposits redeemable at notice</i> | <i>ECB/2008/32 Annex 2.Part 2.9.3; Annex V.Part 2.51</i> | | | | | | |
| 250 | <i>Repurchase agreements</i> | <i>ECB/2008/32 Annex 2.Part 2.9.4</i> | | | | | | |

| | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|
| 260 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | | |
| 270 | <i>Current accounts / overnight deposits</i> | <i>ECB/2008/32 Annex 2.Part 2.9.1</i> | | | | | | |
| 280 | <i>Deposits with agreed maturity</i> | <i>ECB/2008/32 Annex 2.Part 2.9.2</i> | | | | | | |
| 290 | <i>Deposits redeemable at notice</i> | <i>ECB/2008/32 Annex 2.Part 2.9.3; Annex V.Part 2.51</i> | | | | | | |
| 300 | <i>Repurchase agreements</i> | <i>ECB/2008/32 Annex 2.Part 2.9.4</i> | | | | | | |
| 310 | Households | <i>Annex V.Part 1.35(f)</i> | | | | | | |
| 320 | <i>Current accounts / overnight deposits</i> | <i>ECB/2008/32 Annex 2.Part 2.9.1</i> | | | | | | |
| 330 | <i>Deposits with agreed maturity</i> | <i>ECB/2008/32 Annex 2.Part 2.9.2</i> | | | | | | |
| 340 | <i>Deposits redeemable at notice</i> | <i>ECB/2008/32 Annex 2.Part 2.9.3; Annex V.Part 2.51</i> | | | | | | |

| | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|
| 350 | Repurchase agreements | ECB/2008/32 Annex 2.Part 2.9.4 | | | | | | |
| 360 | Debt securities issued | Annex V.Part 1.31; Annex V.Part 2.52 | | | | | | |
| 370 | Certificates of deposits | Annex V.Part 2.52(a) | | | | | | |
| 380 | Asset-backed securities | CRR art 4(1)(61) | | | | | | |
| 390 | Covered bonds | CRR art 129(1) | | | | | | |
| 400 | Hybrid contracts | IAS 39.10-11, AG27, AG29; IFRIC 9; Annex V.Part 2.52(d) | | | | | | |
| 410 | Other debt securities issued | Annex V.Part 2.52(e) | | | | | | |
| 420 | Convertible compound financial instruments | IAS 32.AG 31 | | | | | | |
| 430 | Non-convertible | | | | | | | |
| 440 | Other financial liabilities | Annex V.Part 1.32-34 | | | | | | |
| 450 | FINANCIAL LIABILITIES | | | | | | | |

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8.2.

Subordinated financial liabilities

| | | | Carrying amount | |
|-----|---|--|---|------------------------|
| | | References | Designated at fair value through profit or loss | At amortized cost |
| | | | IFRS 7.8(e)(i); IAS 39.9 | IFRS 7.8(f); IAS 39.47 |
| | | | 010 | 020 |
| 010 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | |
| 020 | Debt securities issued | <i>Annex V.Part 1.31</i> | | |
| 030 | SUBORDINATED FINANCIAL LIABILITIES | <i>Annex V.Part 2.53-54</i> | | |

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9.1

Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given

| | | References | Nominal amount |
|-----|-------------------------------|--|---|
| | | | IFRS 7.36(a), B10(c)(d); CRR Annex I; Annex V.Part 2.62 |
| | | | 010 |
| 010 | Loan commitments given | <i>IAS 39.2 (h), 4 (a) (c), BC 15; CRR Annex I; Annex V.Part 2.56-57</i> | |
| 020 | of which: defaulted | <i>Annex V.Part 2.61</i> | |
| 030 | Central banks | <i>Annex V.Part 1.35(a)</i> | |
| 040 | General governments | <i>Annex V.Part 1.35(b)</i> | |
| 050 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | |

| | | | |
|-----|-----------------------------------|---|--|
| 060 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | |
| 070 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | |
| 080 | Households | <i>Annex V.Part 1.35(f)</i> | |
| 090 | Financial guarantees given | <i>IAS 39.9 AG 4, BC 21; IFRS 4 Annex A; CRR Annex I; Annex V.Part 2.56, 58</i> | |
| 100 | of which: defaulted | <i>Annex V.Part 2.61</i> | |
| 110 | Central banks | <i>Annex V.Part 1.35(a)</i> | |
| 120 | General governments | <i>Annex V.Part 1.35(b)</i> | |
| 130 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | |
| 140 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | |
| 150 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | |
| 160 | Households | <i>Annex V.Part 1.35(f)</i> | |
| 170 | Other Commitments given | <i>CRR Annex I; Annex V.Part 2.56, 59</i> | |
| 180 | of which: defaulted | <i>Annex V.Part 2.61</i> | |
| 190 | Central banks | <i>Annex V.Part 1.35(a)</i> | |
| 200 | General governments | <i>Annex V.Part 1.35(b)</i> | |
| 210 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | |
| 220 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | |
| 230 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | |
| 240 | Households | <i>Annex V.Part 1.35(f)</i> | |

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9.2

Loan commitments, financial guarantees and other commitments received

| | | <i>References</i> | Maximum amount of the guarantee that can be considered | Nominal amount |
|-----|--------------------------------------|--|--|--------------------------|
| | | | <i>IFRS 7.36 (b); Annex V.Part 2.63</i> | <i>Annex V.Part 2.63</i> |
| | | | 010 | 020 |
| 010 | Loan commitments received | <i>IAS 39.2(h), 4(a)(c), BC 15; Annex V.Part 2.56-57</i> | | |
| 020 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 030 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 040 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 050 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 060 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 070 | Households | <i>Annex V.Part 1.35(f)</i> | | |
| 080 | Financial guarantees received | <i>IAS 39.9 AG 4, BC 21; IFRS 4 Annex A; Annex V.Part 2.56, 58</i> | | |
| 090 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 100 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 110 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 120 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 130 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 140 | Households | <i>Annex V.Part 1.35(f)</i> | | |
| 150 | Other Commitments received | <i>Annex V.Part 2.56, 59</i> | | |
| 160 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 170 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 180 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |

| | | | | |
|-----|------------------------------|-----------------------------|--|--|
| 190 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 200 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 210 | Households | <i>Annex V.Part 1.35(f)</i> | | |

| By type of risk / By product or by type of market | | References | Carrying amount | | Notional amount | |
|---|---------------------------|-----------------------------|-----------------------------------|--|-----------------------------|--------------------------|
| | | | Financial assets held for trading | Financial liabilities held for trading | Total Trading | of which: sold |
| | | | <i>Annex V.Part 2.69</i> | <i>Annex V.Part 2.69</i> | <i>Annex V.Part 2.70-71</i> | <i>Annex V.Part 2.72</i> |
| | | | 010 | 020 | 030 | 040 |
| 010 | Interest rate | <i>Annex V.Part 2.67(a)</i> | | | | |
| 020 | of which: economic hedges | <i>Annex V.Part 2.74</i> | | | | |
| 030 | OTC options | | | | | |
| 040 | OTC other | | | | | |
| 050 | Organized market options | | | | | |
| 060 | Organized market other | | | | | |
| 070 | Equity | <i>Annex V.Part 2.67(b)</i> | | | | |
| 080 | of which: economic hedges | <i>Annex V.Part 2.74</i> | | | | |
| 090 | OTC options | | | | | |
| 100 | OTC other | | | | | |
| 110 | Organized market options | | | | | |
| 120 | Organized market other | | | | | |

| | | | | | | |
|-----|---|--|--|--|--|--|
| 130 | Foreign ex change and gold | <i>Annex V.Part 2.67(c)</i> | | | | |
| 140 | of which: eco nomic hedges | <i>Annex V.Part 2.74</i> | | | | |
| 150 | OTC options | | | | | |
| 160 | OTC other | | | | | |
| 170 | Organized market op tions | | | | | |
| 180 | Organized market other | | | | | |
| 190 | Credit | <i>Annex V.Part 2.67(d)</i> | | | | |
| 200 | of which: eco nomic hedges | <i>Annex V.Part 2.74</i> | | | | |
| 210 | Credit default swap | | | | | |
| 220 | Credit spread option | | | | | |
| 230 | Total return swap | | | | | |
| 240 | Other | | | | | |
| 250 | Commodity | <i>Annex V.Part 2.67(e)</i> | | | | |
| 260 | of which: eco nomic hedges | <i>Annex V.Part 2.74</i> | | | | |
| 270 | Other | <i>Annex V.Part 2.67(f)</i> | | | | |
| 280 | of which: eco nomic hedges | <i>Annex V.Part 2.74</i> | | | | |
| 290 | DERIVATIVES | <i>IAS 39.9</i> | | | | |
| 300 | of which: OTC - credit institutions | <i>Annex V.Part 1.35(c), 2.75(a)</i> | | | | |
| 310 | of which: OTC - other | <i>Annex V.Part 1.35(d), 2.75(b)</i> | | | | |

| | | | | | | |
|-----|-------------------------|---------------------------------|--|--|--|--|
| | financial corporations | | | | | |
| 320 | of which: OTC - rest | <i>Annex V.Part 2.75(c)</i> | | | | |

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11.1

Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge

| By product or by type of market | | References | Carrying amount | | Notional amount | |
|---------------------------------|----------------------------------|---------------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|
| | | | Assets | Liabilities | Total Hedging | of which: sold |
| | | | <i>Annex V.Part 2.69</i> | <i>Annex V.Part 2.69</i> | <i>Annex V.Part 2.70, 71</i> | <i>Annex V.Part 2.72</i> |
| | | | 010 | 020 | 030 | 040 |
| 010 | Interest rate | <i>Annex V.Part 2.67(a)</i> | | | | |
| 020 | OTC options | | | | | |
| 030 | OTC other | | | | | |
| 040 | Organized market options | | | | | |
| 050 | Organized market other | | | | | |
| 060 | Equity | <i>Annex V.Part 2.67(b)</i> | | | | |
| 070 | OTC options | | | | | |
| 080 | OTC other | | | | | |
| 090 | Organized market options | | | | | |
| 100 | Organized market other | | | | | |
| 110 | Foreign exchange and gold | <i>Annex V.Part 2.67(c)</i> | | | | |

| | | | | | | |
|-----|--------------------------|-----------------------------------|--|--|--|--|
| 120 | OTC options | | | | | |
| 130 | OTC other | | | | | |
| 140 | Organized market options | | | | | |
| 150 | Organized market other | | | | | |
| 160 | Credit | <i>Annex V.Part 2.67(d)</i> | | | | |
| 170 | Credit default swap | | | | | |
| 180 | Credit spread option | | | | | |
| 190 | Total return swap | | | | | |
| 200 | Other | | | | | |
| 210 | Commodity | <i>Annex V.Part 2.67(e)</i> | | | | |
| 220 | Other | <i>Annex V.Part 2.67(f)</i> | | | | |
| 230 | FAIR VALUE HEDGES | <i>IFRS 7.22(b); IAS 39.86(a)</i> | | | | |
| 240 | Interest rate | <i>Annex V.Part 2.67(a)</i> | | | | |
| 250 | OTC options | | | | | |
| 260 | OTC other | | | | | |
| 270 | Organized market options | | | | | |
| 280 | Organized market other | | | | | |
| 290 | Equity | <i>Annex V.Part 2.67(b)</i> | | | | |
| 300 | OTC options | | | | | |
| 310 | OTC other | | | | | |

| | | | | | | |
|-----|--|-----------------------------------|--|--|--|--|
| 320 | Organized market options | | | | | |
| 330 | Organized market other | | | | | |
| 340 | Foreign exchange and gold | <i>Annex V.Part 2.67(c)</i> | | | | |
| 350 | OTC options | | | | | |
| 360 | OTC other | | | | | |
| 370 | Organized market options | | | | | |
| 380 | Organized market other | | | | | |
| 390 | Credit | <i>Annex V.Part 2.67(d)</i> | | | | |
| 400 | Credit default swap | | | | | |
| 410 | Credit spread option | | | | | |
| 420 | Total return swap | | | | | |
| 430 | Other | | | | | |
| 440 | Commodity | <i>Annex V.Part 2.67(e)</i> | | | | |
| 450 | Other | <i>Annex V.Part 2.67(f)</i> | | | | |
| 460 | CASH FLOW HEDGES | <i>IFRS 7.22(b); IAS 39.86(b)</i> | | | | |
| 470 | HEDGE OF NET INVESTMENTS IN A FOREIGN OPERATION | <i>IFRS 7.22(b); IAS 39.86(c)</i> | | | | |
| 480 | PORT FOLIO FAIR | <i>IAS 39.89A, IE 1-31</i> | | | | |

| | | | | | | | | | |
|-----|---|--------------------------------------|--|--|--|--|--|--|--|
| | VALUE HEDGES OF INTEREST RATE RISK | | | | | | | | |
| 490 | PORTFOLIO CASH FLOW HEDGES OF INTEREST RATE RISK | <i>IAS 39 IG F6 1-3</i> | | | | | | | |
| 500 | DERIVATIVES HEDGE ACCOUNTING | <i>IFRS 7.22(b); IAS 39.9</i> | | | | | | | |
| 510 | of which: OTC - credit institutions | <i>Annex V.Part 1.35(c), 2.75(a)</i> | | | | | | | |
| 520 | of which: OTC - other financial corporations | <i>Annex V.Part 1.35(d), 2.75(b)</i> | | | | | | | |
| 530 | of which: OTC - rest | <i>Annex V.Part 2.75(c)</i> | | | | | | | |

| | Refer | Open | In | De | De | Trans | Other | Clos | Recov | Value |
|-----|--------------------|------|---------------|---------------|---------------|---------|--------|------|---------|---------------|
| | ences | ing | creases | creases | creases | fers | adjust | ing | eries | adjust |
| | | bal | due | due | due | between | ments | bal | re | ments |
| | | ance | to | to | to | allow | | ance | cor | re |
| | | | am | am | am | ances | | | ded | cor |
| | | | our | our | our | | | | dir | ded |
| | | | set | set | set | | | | ectly | dir |
| | | | as | as | as | | | | to | ectly |
| | | | ide | ide | ide | | | | the | to |
| | | | for | for | for | | | | state | the |
| | | | es | es | es | | | | ment | state |
| | | | tim | tim | tim | | | | of | ment |
| | | | ated | ated | ated | | | | profit | of |
| | | | loan | loan | loan | | | | or loss | profit |
| | | | losses | losses | losses | | | | or loss | or loss |
| | | | dur | dur | dur | | | | | |
| | | | ing | ing | ing | | | | | |
| | | | the | the | the | | | | | |
| | | | period | period | period | | | | | |
| | | | | | | | | | | |
| | | | <i>Annex</i> | <i>Annex</i> | <i>Annex</i> | | | | | <i>Annex</i> |
| | | | <i>V.Part</i> | <i>V.Part</i> | <i>V.Part</i> | | | | | <i>V.Part</i> |
| | | | <i>2.77</i> | <i>2.77</i> | <i>2.78</i> | | | | | <i>2.78</i> |
| | | | 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 |
| | | | | | | | | | | |
| 010 | Equity instruments | | | | | | | | | |

| | | | | | | | | | | | |
|-----|-------|--|--|--|--|--|--|--|--|--|--|
| 530 | Total | | | | | | | | | | |
|-----|-------|--|--|--|--|--|--|--|--|--|--|

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13.1

Breakdown of loans and advances by collateral and guarantees

| | | | Maximum amount of the collateral or guarantee that can be considered | | | | |
|---------------------------|--|-----------------------------|--|-----------------------------|--------------------------------|-----------------------------|-------------------------------|
| Guarantees and collateral | References | | Mortgage loans [Loans collateralized by immovable property] | | Other collateralized loans | | Financial guarantees received |
| | | | Residential | Commercial | Cash [Debt instruments issued] | Rest | |
| | | | <i>Annex V.Part 2.81(a)</i> | <i>Annex V.Part 2.81(a)</i> | <i>Annex V.Part 2.81(b)</i> | <i>Annex V.Part 2.81(b)</i> | |
| | | | 010 | 020 | 030 | 040 | 050 |
| 010 | Loans and advances | <i>Annex V.Part 2.81</i> | | | | | |
| 020 | of which: Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | | | |
| 030 | of which: Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | | | |
| 040 | of which: Households | <i>Annex V.Part 1.35(f)</i> | | | | | |

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13.2

Collateral obtained by taking possession during the period [held at the reporting date]

16

| | | References | Carrying amount |
|-----|----------------------------------|---------------------|-----------------|
| | | | 010 |
| 010 | Non-current assets held-for-sale | <i>IFRS 7.38(a)</i> | |
| 020 | Property, plant and equipment | <i>IFRS 7.38(a)</i> | |
| 030 | Investment property | <i>IFRS 7.38(a)</i> | |
| 040 | Equity and debt instruments | <i>IFRS 7.38(a)</i> | |
| 050 | Other | <i>IFRS 7.38(a)</i> | |
| 060 | Total | | |

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13.3

Collateral obtained by taking possession [tangible assets] accumulated

| | | References | Carrying amount |
|-----|-------------------------------|--|-----------------|
| | | | 010 |
| 010 | Foreclosure [tangible assets] | <i>IFRS 7.38(a); Annex V.Part 2.84</i> | |

| | References | Fair value hierarchy <i>IFRS 13.93 (b)</i> | | | Change in fair value for the period <i>ITS V.Part 2.86</i> | | Accumulated change in fair value before taxes <i>ITS V.Part 2.87</i> | | |
|--------|--|---|-------------------|-------------------|---|--------------------------|---|-------------------|-------------------|
| | | Level 1 | Level 2 | Level 3 | Level 2 | Level 3 | Level 1 | Level 2 | Level 3 |
| | | <i>IFRS 13.76</i> | <i>IFRS 13.81</i> | <i>IFRS 13.86</i> | <i>IFRS 13.81</i> | <i>IFRS 13.86, 93(f)</i> | <i>IFRS 13.76</i> | <i>IFRS 13.81</i> | <i>IFRS 13.86</i> |
| | | 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 |
| ASSETS | | | | | | | | | |
| 010 | Financial assets held for trading <i>IFRS 7.8(a) (ii); IAS 39.9, AG 14</i> | | | | | | | | |

| | | | | | | | | | | |
|-----|---|-----------------------------------|--|--|--|--|--|--|--|--|
| 020 | Derivatives | <i>IAS 39.9</i> | | | | | | | | |
| 030 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | |
| 040 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | | | |
| 050 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | | | |
| 060 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.8(a) (i); IAS 39.9</i> | | | | | | | | |
| 070 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | |
| 080 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | | | |
| 090 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | | | |
| 100 | Available-for-sale financial assets | <i>IFRS 7.8 (h) (d); IAS 39.9</i> | | | | | | | | |
| 110 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | |
| 120 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | | | |

| | | | | | | | | | | |
|--------------------|---|---|--|--|--|--|--|--|--|--|
| 130 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | | | |
| 140 | Derivatives – Hedge accounting | <i>IFRS 7.22 (b); IAS 39.9; Annex V.Part 1.19</i> | | | | | | | | |
| LIABILITIES | | | | | | | | | | |
| 150 | Financial liabilities held for trading | <i>IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15</i> | | | | | | | | |
| 160 | Derivatives | <i>IAS 39.9, AG 15(a)</i> | | | | | | | | |
| 170 | Short positions | <i>IAS 39 AG 15(b)</i> | | | | | | | | |
| 180 | Deposits | <i>ECB/2008 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | | | | | | | |
| 190 | Debt securities issued | <i>Annex V.Part 1.31</i> | | | | | | | | |
| 200 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | | | | | | | |
| 210 | Financial liabilities designated at fair value through | <i>IFRS 7.8 (e) (i); IAS 39.9</i> | | | | | | | | |

| | profit or loss | | | | | | | | | |
|-----|---------------------------------------|---|--|--|--|--|--|--|--|--|
| 220 | Deposits | <i>ECB/2008 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | | | | | | | |
| 230 | Debt securities issued | <i>Annex V.Part 1.31</i> | | | | | | | | |
| 240 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | | | | | | | |
| 250 | Derivatives – Hedge accounting | <i>IFRS 7.22 (b); IAS 39.9; Annex V.Part 1.19</i> | | | | | | | | |

| | | Refer ences | Transferred financial assets entirely recognized | | | | | | Transferred financial assets recognized to the extent of the instu tion's continuing in volvement | | | Prin cipal amount out stant ing of trans ferred finan cial as sets en tirely dere cog nised for which the inti tu tion re tains servi cing rights | Amounts dere cog nised for cap ital pur poses |
|-----|---|---|--|---|--|--|---|--|---|---|---|---|---|
| | | | Transferred assets | | | Associated liabilities <i>ITS V.Part 2.89</i> | | | Prin cipal amount out stant ing of the ori gin al as sets | Car ry ing amount of as sets still re cog nised [con tinu ing in volve ment] | Car ry ing amount of as soci ated liab ilites | | |
| | | | Car ry ing amount | Of which: se cur itiza tions | Of which: re pur chase agree ments | Car ry ing amount | Of which: se cur itiza tions | Of which: re pur chase agree ments | | | | | |
| | | | | | | | | | | | | | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | | | |
| 010 | Fin an cial as sets held for trad ing | IFRS 7.8 (a) (ii); IAS 39.9, AG 14 | | | | | | | | | | | |
| 020 | Equity in stru ments | IAS 32.11 | | | | | | | | | | | |
| 030 | Debt secur ities | An nex V.Part | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|-----|---|---------------------------------|--|--|--|--|--|--|--|--|--|--|--|
| | | 1.24, 26 | | | | | | | | | | | |
| 040 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | | | | | | |
| 050 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.8(a)(i); IAS 39.9</i> | | | | | | | | | | | |
| 060 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | | | | |
| 070 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | | | | | | | | |
| 080 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | | | | | | | | |
| 090 | Available-for-sale financial assets | <i>IFRS 7.8(d); IAS 39.9</i> | | | | | | | | | | | |
| 100 | Equity instruments | <i>IAS 32.11</i> | | | | | | | | | | | |
| 110 | Debt securities | <i>Annex V.Part</i> | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|-----|-------------------------------------|---|--|--|--|--|--|--|--|--|--|--|--|
| | | 1.24, 26 | | | | | | | | | | | |
| 120 | Loans and advances | <i>An nex V.Part 1.24, 27</i> | | | | | | | | | | | |
| 130 | Loans and receivables | <i>IFRS 7.8 (c); IAS 39.9, AG16, AG26</i> | | | | | | | | | | | |
| 140 | Debt securities | <i>An nex V.Part 1.24, 26</i> | | | | | | | | | | | |
| 150 | Loans and advances | <i>An nex V.Part 1.24, 27</i> | | | | | | | | | | | |
| 160 | Held-to-maturity investments | <i>IFRS 7.8(b); IAS 39.9, AG16, AG26</i> | | | | | | | | | | | |
| 170 | Debt securities | <i>An nex V.Part 1.24, 26</i> | | | | | | | | | | | |
| 180 | Loans and advances | <i>An nex V.Part 1.24, 27</i> | | | | | | | | | | | |
| 190 | Total | | | | | | | | | | | | |

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16.1

Interest income and expenses by instrument and counterparty sector

| | | | Current period | |
|-----|------------------------------|-------------------------------------|--------------------------|--------------------------|
| | | References | Income | Expenses |
| | | | <i>Annex V.Part 2.95</i> | <i>Annex V.Part 2.95</i> |
| | | | 010 | 020 |
| 010 | Derivatives -Trading | <i>IAS 39.9; Annex V.Part 2.96</i> | | |
| 020 | Debt securities | <i>Annex V.Part 1.26</i> | | |
| 030 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 040 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 050 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 060 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 070 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 080 | Loans and advances | <i>Annex V.Part 1.27</i> | | |
| 090 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 100 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 110 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 120 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 130 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 140 | Households | <i>Annex V.Part 1.35(f)</i> | | |
| 150 | Other assets | <i>Annex V.Part 1.51</i> | | |
| 160 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9</i> | | |
| 170 | Central banks | <i>Annex V.Part 1.35(a)</i> | | |
| 180 | General governments | <i>Annex V.Part 1.35(b)</i> | | |
| 190 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 200 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |

| | | | | |
|-----|---|-------------------------------|--|--|
| 210 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | |
| 220 | Households | <i>Annex V.Part 1.35(f)</i> | | |
| 230 | Debt securities issued | <i>Annex V.Part 1.31</i> | | |
| 240 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | |
| 250 | Derivatives - Hedge accounting, interest rate risk | <i>Annex V.Part 2.95</i> | | |
| 260 | Other Liabilities | <i>Annex V.Part 2.10</i> | | |
| 270 | INTEREST | <i>IAS 18.35(b); IAS 1.97</i> | | |

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16.2

Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument

| | | <i>References</i> | Current period |
|-----|--|--|-----------------------|
| | | | 010 |
| 010 | Equity instruments | <i>IAS 32.11</i> | |
| 020 | Debt securities | <i>Annex V.Part 1.26</i> | |
| 030 | Loans and advances | <i>Annex V.Part 1.27</i> | |
| 040 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9</i> | |
| 050 | Debt securities issued | <i>Annex V.Part 1.31</i> | |
| 060 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | |
| 070 | GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET | <i>IFRS 7.20(a)(v-vii); IAS 39.55(a)</i> | |

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16.3

Gains or losses on financial assets and liabilities held for trading by instrument

| | | References | Current period |
|-----|--|-------------------------------------|----------------|
| | | | 010 |
| 010 | Derivatives | <i>IAS 39.9</i> | |
| 020 | Equity instruments | <i>IAS 32.11</i> | |
| 030 | Debt securities | <i>Annex V.Part 1.26</i> | |
| 040 | Loans and advances | <i>Annex V.Part 1.27</i> | |
| 050 | Short positions | <i>IAS 39 AG 15(b)</i> | |
| 060 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9</i> | |
| 070 | Debt securities issued | <i>Annex V.Part 1.31</i> | |
| 080 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | |
| 090 | GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET | <i>IFRS 7.20(a)(i)</i> | |

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16.4.

Gains or losses on financial assets and liabilities held for trading by risk

| | | References | Current period |
|-----|--|-----------------------------|----------------|
| | | | 010 |
| 010 | Interest rate instruments and related derivatives | <i>Annex V.Part 2.99(a)</i> | |
| 020 | Equity instruments and related derivatives | <i>Annex V.Part 2.99(b)</i> | |
| 030 | Foreign exchange trading and derivatives related with foreign exchange and gold | <i>Annex V.Part 2.99(c)</i> | |
| 040 | Credit risk instruments and related derivatives | <i>Annex V.Part 2.99(d)</i> | |

| | | | |
|-----|--|-----------------------------|--|
| 050 | Derivatives related with commodities | <i>Annex V.Part 2.99(e)</i> | |
| 060 | Other | <i>Annex V.Part 2.99(f)</i> | |
| 070 | GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET | <i>IFRS 7.20(a)(i)</i> | |

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16.5

Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

| | | <i>References</i> | Current period | Accumulated changes in fair value due to credit risk |
|-----|---|-------------------------------------|-----------------------|---|
| | | | | <i>Annex V.Part 2.100</i> |
| | | | 010 | 020 |
| 010 | Equity instruments | <i>IAS 32.11</i> | | |
| 020 | Debt securities | <i>Annex V.Part 1.26</i> | | |
| 030 | Loans and advances | <i>Annex V.Part 1.27</i> | | |
| 040 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9</i> | | |
| 050 | Debt securities issued | <i>Annex V.Part 1.31</i> | | |
| 060 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | |
| 070 | GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET | <i>IFRS 7.20(a)(i)</i> | | |

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16.6

| | | Gains or losses from hedge accounting | |
|-----|--|---------------------------------------|----------------|
| | | References | Current period |
| | | | 010 |
| 010 | Fair value changes of the hedging instrument [including discontinuation] | IFRS 7.24(a)(i) | |
| 020 | Fair value changes of the hedged item attributable to the hedged risk | IFRS 7.24(a)(ii) | |
| 030 | Ineffectiveness in profit or loss from cash flow hedges | IFRS 7.24(b) | |
| 040 | Ineffectiveness in profit or loss from hedges of net investments in foreign operations | IFRS 7.24(c) | |
| 050 | GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET | IFRS 7.24 | |

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16.7

Impairment on financial and non-financial assets

| | | | Current period | | | |
|-----|--|-------------------------------|------------------------------------|-------------------------------------|-------|---------------------------|
| | | References | Additions Annex V.Part 2.102 | Reversals An nex V.Part 2.102 | Total | Accumulated impairment |
| | | | 010 | 020 | 030 | 040 |
| 010 | Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss | IFRS 7.20(e) | | | | |
| 020 | Financial assets measured at cost | IFRS 7.20(e); IAS 39.66 | | | | |
| 030 | Available-for-sale financial assets | IFRS 7.20(e); IAS 39.67-70 | | | | |

| | | | | | | |
|-----|---|---|--|--|--|--|
| 040 | Loans and receivables | <i>IFRS 7.20(e); IAS 39.63-65</i> | | | | |
| 050 | Held-to-maturity investments | <i>IFRS 7.20(e); IAS 39.63-65</i> | | | | |
| 060 | Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates | <i>IAS 28.40-43</i> | | | | |
| 070 | Subsidiaries | <i>IFRS 10 Appendix A</i> | | | | |
| 080 | Joint ventures | <i>IAS 28.3</i> | | | | |
| 090 | Associates | <i>IAS 28.3</i> | | | | |
| 100 | Impairment or (-) reversal of impairment on non-financial assets | <i>IAS 36.126(a), (b)</i> | | | | |
| 110 | Property, plant and equipment | <i>IAS 16.73(e) (v-vi)</i> | | | | |
| 120 | Investment properties | <i>IAS 40.79(d) (v)</i> | | | | |
| 130 | Goodwill | <i>IAS 36.10b; IAS 36.88-99, 124; IFRS 3 Appendix B67(d)(v)</i> | | | | |
| 140 | Other intangible assets | <i>IAS 38.118(e) (iv)(v)</i> | | | | |
| 150 | TOTAL | | | | | |
| 160 | Interest in come on impaired financial assets accrued | <i>IFRS 7.20(d); IAS 39.AG 93</i> | | | | |

17.1

Assets

| | | <i>References</i> | Accounting scope of consolidation [Carrying amount] |
|-----|---|---|--|
| | | | 010 |
| 010 | Cash and cash balances at central banks | <i>IAS 1.54 (i)</i> | |
| 020 | Cash on hand | <i>Annex V.Part 2.1</i> | |
| 030 | Cash balances at central banks | <i>Annex V.Part 2.2</i> | |
| 040 | Other demand deposits | <i>Annex V.Part 2.3</i> | |
| 050 | Financial assets held for trading | <i>IFRS 7.8(a)(ii); IAS 39.9, AG 14</i> | |
| 060 | Derivatives | <i>IAS 39.9</i> | |
| 070 | Equity instruments | <i>IAS 32.11</i> | |
| 080 | Debt securities | <i>Annex V.Part 1.24, 26</i> | |
| 090 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | |
| 100 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.8(a)(i); IAS 39.9</i> | |
| 110 | Equity instruments | <i>IAS 32.11</i> | |
| 120 | Debt securities | <i>Annex V.Part 1.24, 26</i> | |
| 130 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | |
| 140 | Available-for-sale financial assets | <i>IFRS 7.8(d); IAS 39.9</i> | |
| 150 | Equity instruments | <i>IAS 32.11</i> | |
| 160 | Debt securities | <i>Annex V.Part 1.24, 26</i> | |
| 170 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | |
| 180 | Loans and receivables | <i>IFRS 7.8(c); IAS 39.9, AG16, AG26; Annex V.Part 1.16</i> | |
| 190 | Debt securities | <i>Annex V.Part 1.24, 26</i> | |
| 200 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | |

| | | | |
|-----|--|---|--|
| 210 | Held-to-maturity investments | <i>IFRS 7.8(b); IAS 39.9, AG16, AG26</i> | |
| 220 | Debt securities | <i>Annex V.Part 1.24, 26</i> | |
| 230 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | |
| 240 | Derivatives – Hedge accounting | <i>IFRS 7.22(b); IAS 39.9</i> | |
| 250 | Fair value changes of the hedged items in portfolio hedge of interest rate risk | <i>IAS 39.89A(a)</i> | |
| 260 | Investments in subsidiaries, joint ventures and associates | <i>IAS 1.54(e); Annex V.Part 2.4</i> | |
| 270 | Assets under reinsurance and in surance contracts | <i>IFRS 4.IG20.(b)-(c); Annex V.Part 2.105</i> | |
| 280 | Tangible assets | | |
| 290 | Intangible assets | <i>IAS 1.54(c); CRR art 4(1)(115)</i> | |
| 300 | Goodwill | <i>IFRS 3.B67(d); CRR art 4(1)(113)</i> | |
| 310 | Other intangible assets | <i>IAS 38.8,118</i> | |
| 320 | Tax assets | <i>IAS 1.54(n-o)</i> | |
| 330 | Current tax assets | <i>IAS 1.54(n); IAS 12.5</i> | |
| 340 | Deferred tax assets | <i>IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)</i> | |
| 350 | Other assets | <i>Annex V.Part 2.5</i> | |
| 360 | Non-current assets and disposal groups classified as held for sale | <i>IAS 1.54(j); IFRS 5.38, Annex V.Part 2.6</i> | |
| 370 | TOTAL ASSETS | <i>IAS 1.9(a), IG 6</i> | |

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17.2

Off-balance sheet exposures: Loan commitments, financial guarantees and other commitments given

| | | <i>References</i> | Accounting scope of consolidation [Nominal amount] |
|-----|------------------------------------|---|--|
| | | | 010 |
| 010 | Loan commitments given | <i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i> | |
| 020 | Financial guarantees given | <i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i> | |
| 030 | Other Commitments given | <i>CRR Annex I; Annex V.Part 2.56, 59</i> | |
| 040 | OFF-BALANCE SHEET EXPOSURES | | |

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17.3

Liabilities and equity

| | | <i>References</i> | Accounting scope of consolidation [Carrying amount] |
|-----|--|--|---|
| | | | 010 |
| 010 | Financial liabilities held for trading | <i>IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15</i> | |
| 020 | Derivatives | <i>IAS 39.9, AG 15(a)</i> | |
| 030 | Short positions | <i>IAS 39.AG 15(b)</i> | |
| 040 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9, Annex V.Part 1.30</i> | |
| 050 | Debt securities issued | <i>Annex V.Part 1.31</i> | |
| 060 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | |
| 070 | Financial liabilities designated at fair value through profit or loss | <i>IFRS 7.8 (e)(i); IAS 39.9</i> | |
| 080 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | |
| 090 | Debt securities issued | <i>Annex V.Part 1.31</i> | |
| 100 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | |

| | | | |
|-----|--|--|--|
| 110 | Financial liabilities measured at amortised cost | <i>IFRS 7.8(f); IAS 39.47</i> | |
| 120 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | |
| 130 | Debt securities issued | <i>Annex V.Part 1.31</i> | |
| 140 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | |
| 150 | Derivatives – Hedge accounting | <i>IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23</i> | |
| 160 | Fair value changes of the hedged items in portfolio hedge of interest rate risk | <i>IAS 39.89A(b)</i> | |
| 170 | Liabilities under insurance and reinsurance contracts | <i>IFRS 4.IG20(a); Annex V.Part 2.106</i> | |
| 180 | Provisions | <i>IAS 37.10; IAS 1.54(l)</i> | |
| 190 | Tax liabilities | <i>IAS 1.54(n-o)</i> | |
| 200 | Current tax liabilities | <i>IAS 1.54(n); IAS 12.5</i> | |
| 210 | Deferred tax liabilities | <i>IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)</i> | |
| 220 | Share capital repayable on demand | <i>IAS 32 IE 33; IFRIC 2; Annex V.Part 2.9</i> | |
| 230 | Other liabilities | <i>Annex V.Part 2.10</i> | |
| 240 | Liabilities included in disposal groups classified as held for sale | <i>IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.11</i> | |
| 250 | LIABILITIES | <i>IAS 1.9(b); IG 6</i> | |
| 260 | Capital | <i>IAS 1.54(r), BAD art 22</i> | |
| 270 | Share premium | <i>IAS 1.78(e); CRR art 4(1)(124)</i> | |
| 280 | Equity instruments issued other than capital | <i>Annex V.Part 2.15-16</i> | |
| 290 | Other equity | <i>IFRS 2.10; Annex V.Part 2.17</i> | |
| 300 | Accumulated other comprehensive income | <i>CRR art 4(1)(100)</i> | |
| 310 | Retained earnings | <i>CRR art 4(1)(123)</i> | |
| 320 | Revaluation reserves | <i>IFRS 1.30, D5-D8</i> | |

| | | | |
|-----|--|---|--|
| 330 | Other reserves | <i>IAS 1.54; IAS 1.78 (e)</i> | |
| 340 | (-) Treasury shares | <i>IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.20</i> | |
| 350 | Profit or loss attributable to owners of the parent | <i>IAS 27.28; IAS 1.83(a)(ii)</i> | |
| 360 | (-) Interim dividends | <i>IAS 32.35</i> | |
| 370 | Minority interests [Non-controlling interests] | <i>IAS 27.4; IAS 1.54(q); IAS 27.27</i> | |
| 380 | TOTAL EQUITY | <i>IAS 1.9(c), IG 6</i> | |
| 390 | TOTAL EQUITY AND TOTAL LIABILITIES | <i>IAS 1.IG6</i> | |

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20.1

Geographical breakdown of assets by location of the activities

| | | <i>References</i> | Carrying amount | |
|-----|--|---|----------------------------|--------------------------------|
| | | | Domestic activities | Non-domestic activities |
| | | | <i>Annex V.Part 2.107</i> | <i>Annex V.Part 2.107</i> |
| | | | 010 | 020 |
| 010 | Cash and cash balances at central banks | <i>IAS 1.54 (i)</i> | | |
| 020 | Cash on hand | <i>Annex V.Part 2.1</i> | | |
| 030 | Cash balances at central banks | <i>Annex V.Part 2.2</i> | | |
| 040 | Other demand deposits | <i>Annex V.Part 2.3</i> | | |
| 050 | Financial assets held for trading | <i>IFRS 7.8(a)(ii); IAS 39.9, AG 14</i> | | |
| 060 | Derivatives | <i>IAS 39.9</i> | | |
| 070 | Equity instruments | <i>IAS 32.11</i> | | |
| 080 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |

| | | | | |
|-----|--|---|--|--|
| 090 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 100 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.8(a)(i); IAS 39.9</i> | | |
| 110 | Equity instruments | <i>IAS 32.11</i> | | |
| 120 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |
| 130 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 140 | Available-for-sale financial assets | <i>IFRS 7.8(d); IAS 39.9</i> | | |
| 150 | Equity instruments | <i>IAS 32.11</i> | | |
| 160 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |
| 170 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 180 | Loans and receivables | <i>IFRS 7.8(c); IAS 39.9, AG16, AG26; Annex V.Part 1.16</i> | | |
| 190 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |
| 200 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 210 | Held-to-maturity investments | <i>IFRS 7.8(b); IAS 39.9, AG16, AG26</i> | | |
| 220 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | |
| 230 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | |
| 240 | Derivatives – Hedge accounting | <i>IFRS 7.22(b); IAS 39.9</i> | | |
| 250 | Fair value changes of the hedged items in portfolio hedge of interest rate risk | <i>IAS 39.89A(a)</i> | | |
| 260 | Investments in subsidiaries, joint ventures and associates | <i>IAS 1.54(e); Annex V.Part 2.4</i> | | |
| 270 | Tangible assets | | | |
| 280 | Intangible assets | <i>IAS 1.54(c); CRR art 4(1)(115)</i> | | |
| 290 | Tax assets | <i>IAS 1.54(n-o)</i> | | |

| | | | | |
|-----|---|-------------------------------|--|--|
| 300 | Other assets | <i>Annex V.Part 2.5</i> | | |
| 310 | Non-current assets and disposal groups classified as held for sale | <i>IAS 1.54(j); IFRS 5.38</i> | | |
| 320 | ASSETS | <i>IAS 1.9(a), IG 6</i> | | |

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20.2

Geographical breakdown of liabilities by location of the activities

| | | <i>References</i> | Carrying amount | |
|-----|--|--|----------------------------|--------------------------------|
| | | | Domestic activities | Non-domestic activities |
| | | | <i>Annex V.Part 2.107</i> | <i>Annex V.Part 2.107</i> |
| | | | 010 | 020 |
| 010 | Financial liabilities held for trading | <i>IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15</i> | | |
| 020 | Derivatives | <i>IAS 39.9, AG 15(a)</i> | | |
| 030 | Short positions | <i>IAS 39.AG 15(b)</i> | | |
| 040 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9, Annex V.Part 1.30</i> | | |
| 050 | Debt securities issued | <i>Annex V.Part 1.31</i> | | |
| 060 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | |
| 070 | Financial liabilities designated at fair value through profit or loss | <i>IFRS 7.8 (e)(i); IAS 39.9</i> | | |
| 080 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | |
| 090 | Debt securities issued | <i>Annex V.Part 1.31</i> | | |
| 100 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | |

| | | | | |
|-----|--|--|--|--|
| 110 | Financial liabilities measured at amortised cost | <i>IFRS 7.8(f); IAS 39.47</i> | | |
| 120 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | |
| 130 | Debt securities issued | <i>Annex V.Part 1.31</i> | | |
| 140 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | |
| 150 | Derivatives – Hedge accounting | <i>IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23</i> | | |
| 160 | Fair value changes of the hedged items in portfolio hedge of interest rate risk | <i>IAS 39.89A(b)</i> | | |
| 170 | Provisions | <i>IAS 37.10; IAS 1.54(l)</i> | | |
| 180 | Tax liabilities | <i>IAS 1.54(n-o)</i> | | |
| 190 | Share capital repayable on demand | <i>IAS 32.IE 33; IFRIC 2; Annex V.Part 2.09</i> | | |
| 200 | Other liabilities | <i>Annex V.Part 2.10</i> | | |
| 210 | Liabilities included in disposal groups classified as held for sale | <i>IAS 1.54(p); IFRS 5.38</i> | | |
| 220 | LIABILITIES | <i>IAS 1.9(b); IG 6</i> | | |

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20.3

Geographical breakdown of statement of profit or loss items by location of the activities

| | | <i>References</i> | Current period | |
|-----|--|---|----------------------------|--------------------------------|
| | | | Domestic activities | Non-domestic activities |
| | | | <i>Annex V.Part 2.107</i> | <i>Annex V.Part 2.107</i> |
| | | | 010 | 020 |
| 010 | Interest income | <i>IAS 1.97; IAS 18.35(b)(iii); Annex V.Part 2.21</i> | | |
| 020 | (Interest expense) | <i>IAS 1.97; Annex V.Part 2.21</i> | | |
| 030 | (Expenses on share capital repayable on demand) | <i>IFRIC 2.11</i> | | |
| 040 | Dividend income | <i>IAS 18.35(b)(v); Annex V.Part 2.28</i> | | |
| 050 | Fee and commission income | <i>IFRS 7.20(c)</i> | | |
| 060 | (Fee and commission expenses) | <i>IFRS 7.20(c)</i> | | |
| 070 | Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net | <i>IFRS 7.20(a)(ii-v)</i> | | |
| 080 | Gains or (-) losses on financial assets and liabilities held for trading, net | <i>IFRS 7.20(a)(i); IAS 39.55(a)</i> | | |
| 090 | Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net | <i>IFRS 7.20(a)(i); IAS 39.55(a)</i> | | |
| 100 | Gains or (-) losses from hedge accounting, net | <i>IFRS 7.24</i> | | |
| 110 | Exchange differences [gain or (-) loss], net | <i>IAS 21.28, 52(a)</i> | | |

| | | | | |
|-----|---|---|--|--|
| 120 | Gains or (-) losses on derecognition of investments in subsidiaries, joint ventures and associates, net | | | |
| 130 | Gains or (-) losses on derecognition of non financial assets, net | <i>IAS 1.34</i> | | |
| 140 | Other operating income | <i>Annex V.Part 2.141-143</i> | | |
| 150 | (Other operating expenses) | <i>Annex V.Part 2.141-143</i> | | |
| 155 | TOTAL OPERATING INCOME, NET | | | |
| 160 | (Administrative expenses) | | | |
| 170 | (Depreciation) | <i>IAS 1.102, 104</i> | | |
| 180 | (Provisions or (-) reversal of provisions) | <i>IAS 37.59, 84; IAS 1.98(b)(f)(g)</i> | | |
| 190 | (Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss) | <i>IFRS 7.20(e)</i> | | |
| 200 | (Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates) | <i>IAS 28.40-43</i> | | |
| 210 | (Impairment or (-) reversal of impairment on non-financial assets) | <i>IAS 36.126(a)(b)</i> | | |
| 220 | Negative goodwill recognised in profit or loss | <i>IFRS 3.Appendix B64(n)(i)</i> | | |
| 230 | Share of the profit or (-) loss of investments in subsidar | <i>IAS 1.82(c)</i> | | |

| | | | | |
|-----|--|---|--|--|
| | ies, joint ventures and associates | | | |
| 240 | Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations | <i>IFRS 5.37; Annex V.Part 2.27</i> | | |
| 250 | PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS | <i>IAS 1.102, IG 6; IFRS 5.33 A</i> | | |
| 260 | (Tax expense or (-) income related to profit or loss from continuing operations) | <i>IAS 1.82(d); IAS 12.77</i> | | |
| 270 | PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS | <i>IAS 1, IG 6</i> | | |
| 280 | Profit or (-) loss after tax from discontinued operations | <i>IAS 1.82(e) ; IFRS 5.33(a), 5.33 A</i> | | |
| 290 | PROFIT OR (-) LOSS FOR THE YEAR | <i>IAS 1.82(f)</i> | | |

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20.4

Geographical breakdown of assets by residence of the counterparty

| z-axis | | Country of residence of the counterparty | | | |
|--------|--|--|------------------------------|----------------------------|---|
| | | <i>References</i> | Gross carrying amount | of which: defaulted | Accumulated impairment or Accumulated changes in fair value due to credit risk |
| | | | <i>Annex V.Part 2.109</i> | <i>Annex V.Part 2.109</i> | <i>Annex V.Part 2.46</i> |
| | | | 010 | 020 | 030 |
| 010 | Derivatives | <i>IAS 39.9</i> | | | |
| 020 | Of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | | |
| 030 | Of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | |
| 040 | Equity instruments | <i>IAS 32.11</i> | | | |
| 050 | Of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | | |
| 060 | Of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | |
| 070 | Of which: non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | |
| 080 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | |
| 090 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | |
| 100 | General governments | <i>Annex V.Part 1.35(b)</i> | | | |
| 110 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | |
| 120 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | |

| | | | | | |
|-----|--|------------------------------|--|--|--|
| 130 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | |
| 140 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | |
| 150 | Central banks | <i>Annex V.Part 1.35(a)</i> | | | |
| 160 | General governments | <i>Annex V.Part 1.35(b)</i> | | | |
| 170 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | | | |
| 180 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | | | |
| 190 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | | | |
| 200 | Of which: Small and Medium-sized Enterprises | <i>SME Art 1 2(a)</i> | | | |
| 210 | Of which: Commercial immovable property | | | | |
| 220 | Households | <i>Annex V.Part 1.35(f)</i> | | | |
| 230 | Of which: Loans collateralized by residential immovable property | | | | |
| 240 | Of which: Credit for consumption | | | | |

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20.5

Geographical breakdown of off-balance sheet exposures by residence of the counterparty

| z-axis | | Country of residence of the counterparty | | | |
|--------|-----------------------------------|---|--------------------------|--------------------------|---|
| | | <i>References</i> | Nominal amount | of which: defaulted | Provisions for commitments and guarantees given |
| | | | <i>Annex V.Part 2.62</i> | <i>Annex V.Part 2.61</i> | |
| | | | 010 | 020 | 030 |
| 010 | Loan commitments given | <i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i> | | | |
| 020 | Financial guarantees given | <i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i> | | | |
| 030 | Other Commitments given | <i>CRR Annex I; Annex V.Part 2.56, 59</i> | | | |

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20.6

Geographical breakdown of liabilities by residence of the counterparty

| z-axis | | Country of residence of the counterparty | | |
|--------|--|--|---------------------------------|--|
| | | <i>References</i> | Carrying amount | |
| | | | <i>Annex V.Part 1.28, 2.107</i> | |
| | | | 010 | |
| 010 | Derivatives | <i>IAS 39.9, AG 15(a)</i> | | |
| 020 | Of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | |
| 030 | Of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | | |
| 040 | Short positions | <i>IAS 39 AG 15(b)</i> | | |
| 050 | Of which: credit institutions | <i>Annex V.Part 1.35(c)</i> | | |

| | | | |
|-----|--|--|--|
| 060 | Of which: other financial corporations | <i>Annex V.Part 1.35(d)</i> | |
| 070 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | |
| 080 | Central banks | <i>Annex V.Part 1.35(a)</i> | |
| 090 | General governments | <i>Annex V.Part 1.35(b)</i> | |
| 100 | Credit institutions | <i>Annex V.Part 1.35(c)</i> | |
| 110 | Other financial corporations | <i>Annex V.Part 1.35(d)</i> | |
| 120 | Non-financial corporations | <i>Annex V.Part 1.35(e)</i> | |
| 130 | Households | <i>Annex V.Part 1.35(f)</i> | |

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20.7

Breakdown of loans and advances to non-financial corporations by NACE codes and by residence of the counterparty

| z-axis | | Country of residence of the counterparty | | |
|--------|--|--|------------------------------|---|
| | | Non-financial corporations | | |
| | | <i>References</i> | Gross carrying amount | Accumulated impairment or Accumulated changes in fair value due to credit risk |
| | | | <i>Annex V.Part 2.109</i> | <i>Annex V.Part 2.46</i> |
| | | | 010 | 020 |
| 010 | A Agriculture, forestry and fishing | <i>NACE Regulation</i> | | |
| 020 | B Mining and quarrying | <i>NACE Regulation</i> | | |
| 030 | C Manufacturing | <i>NACE Regulation</i> | | |
| 040 | D Electricity, gas, steam and air conditioning supply | <i>NACE Regulation</i> | | |
| 050 | E Water supply | <i>NACE Regulation</i> | | |

| | | | | |
|-----|--|------------------------------|--|--|
| 060 | F Construction | <i>NACE Regulation</i> | | |
| 070 | G Wholesale and retail trade | <i>NACE Regulation</i> | | |
| 080 | H Transport and storage | <i>NACE Regulation</i> | | |
| 090 | I Accommodation and food service activities | <i>NACE Regulation</i> | | |
| 100 | J Information and communication | <i>NACE Regulation</i> | | |
| 110 | L Real estate activities | <i>NACE Regulation</i> | | |
| 120 | M Professional, scientific and technical activities | <i>NACE Regulation</i> | | |
| 130 | N Administrative and support service activities | <i>NACE Regulation</i> | | |
| 140 | O Public administration and defence, compulsory social security | <i>NACE Regulation</i> | | |
| 150 | P Education | <i>NACE Regulation</i> | | |
| 160 | Q Human health services and social work activities | <i>NACE Regulation</i> | | |
| 170 | R Arts, entertainment and recreation | <i>NACE Regulation</i> | | |
| 180 | S Other services | <i>NACE Regulation</i> | | |
| 190 | LOANS AND ADVANCES | <i>Annex V.Part 1.24, 27</i> | | |

| | | <i>References</i> | Carrying amount |
|-----|-------------------------------------|---------------------------------------|-------------------------------|
| | | | <i>Annex V.Part 2.110-111</i> |
| | | | 010 |
| 010 | Property plant and equipment | <i>IAS 16.6; IAS 1.54(a)</i> | |
| 020 | Revaluation model | <i>IAS 17.49; IAS 16.31, 73(a)(d)</i> | |

| | | | |
|-----|--------------------------------|--|--|
| 030 | Cost model | <i>IAS 17.49; IAS 16.30, 73(a)(d)</i> | |
| 040 | Investment property | <i>IAS 40.IN5; IAS 1.54(b)</i> | |
| 050 | Fair value model | <i>IAS 17.49; IAS 40.33-55, 76</i> | |
| 060 | Cost model | <i>IAS 17.49; IAS 40.56, 79(c)</i> | |
| 070 | Other intangible assets | <i>IAS 38.8, 118</i> | |
| 080 | Revaluation model | <i>IAS 17.49; IAS 38.75-87, 124(a)(ii)</i> | |
| 090 | Cost model | <i>IAS 17.49; IAS 38.74</i> | |

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22.1

Fee and commission income and expenses by activity

| | | <i>References IFRS 7.20(c)</i> | Current period |
|-----|---|---|-----------------------|
| | | | 010 |
| 010 | Fee and commission income | <i>Annex V.Part 2.113-115</i> | |
| 020 | Securities | | |
| 030 | <i>Issuances</i> | <i>Annex V.Part 2.116(a)</i> | |
| 040 | <i>Transfer orders</i> | <i>Annex V.Part 2.116(b)</i> | |
| 050 | <i>Other</i> | <i>Annex V.Part 2.116(c)</i> | |
| 060 | Clearing and settlement | <i>Annex V.Part 2.116(d)</i> | |
| 070 | Asset management | <i>Annex V.Part 2.116(e); Annex V.Part 2.117(a)</i> | |
| 080 | Custody [by type of customer] | <i>Annex V.Part 2.116(e); Annex V.Part 2.117(b)</i> | |
| 090 | <i>Collective investment</i> | | |
| 100 | <i>Other</i> | | |
| 110 | Central administrative services for collective investment | <i>Annex V.Part 2.116(e); Annex V.Part 2.117(c)</i> | |
| 120 | Fiduciary transactions | <i>Annex V.Part 2.116(e); Annex V.Part 2.117(d)</i> | |

| | | | |
|-----|---|---|--|
| 130 | Payment services | <i>Annex V.Part 2.116(e); Annex V.Part 2.117(e)</i> | |
| 140 | Customer resources distributed but not managed [by type of product] | <i>Annex V.Part 2.117(f)</i> | |
| 150 | <i>Collective investment</i> | | |
| 160 | <i>Insurance products</i> | | |
| 170 | <i>Other</i> | | |
| 180 | Structured Finance | <i>Annex V.Part 2.116(f)</i> | |
| 190 | Servicing of securitization activities | <i>Annex V.Part 2.116(g)</i> | |
| 200 | Loan commitments given | <i>IAS 39.47(d)(ii); Annex V.Part 2.116(h)</i> | |
| 210 | Financial guarantees given | <i>IAS 39.47(c)(ii); Annex V.Part 2.116(h)</i> | |
| 220 | Other | <i>Annex V.Part 2.116(j)</i> | |
| 230 | (Fee and commission expenses) | <i>Annex V.Part 2.113-115</i> | |
| 240 | (Clearing and settlement) | <i>Annex V.Part 2.116(d)</i> | |
| 250 | (Custody) | <i>Annex V.Part 2.117(b)</i> | |
| 260 | (Servicing of securitization activities) | <i>Annex V.Part 2.116(g)</i> | |
| 270 | (Loan commitments received) | <i>Annex V.Part 2.116(i)</i> | |
| 280 | (Financial guarantees received) | <i>Annex V.Part 2.116(i)</i> | |
| 290 | (Other) | <i>Annex V.Part 2.116(j)</i> | |

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22.2

Assets involved in the services provided

| | | <i>References</i> | Amount of the assets involved in the services provided |
|-----|---|------------------------------|---|
| | | | <i>Annex V.Part 2.117(g)</i> |
| | | | 010 |
| 010 | Asset management [by type of customer] | <i>Annex V.Part 2.117(a)</i> | |
| 020 | Collective investment | | |

| | | | |
|-----|--|------------------------------|--|
| 030 | Pension funds | | |
| 040 | Customer portfolios managed on a discretionary basis | | |
| 050 | Other investment vehicles | | |
| 060 | Custody assets [by type of customer] | <i>Annex V.Part 2.117(b)</i> | |
| 070 | Collective investment | | |
| 080 | Other | | |
| 090 | Of which: entrusted to other entities | | |
| 100 | Central administrative services for collective investment | <i>Annex V.Part 2.117(c)</i> | |
| 110 | Fiduciary transactions | <i>Annex V.Part 2.117(d)</i> | |
| 120 | Payment services | <i>Annex V.Part 2.117(e)</i> | |
| 130 | Customer resources distributed but not managed [by type of product] | <i>Annex V.Part 2.117(f)</i> | |
| 140 | Collective investment | | |
| 150 | Insurance products | | |
| 160 | Other | | |

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30.1

Interests in unconsolidated structured entities

16

| | References | Carrying amount of financial assets recognised in the balance sheet | Of which: liquidity support drawn | Fair value of liquidity support drawn | Carrying amount of financial liabilities recognised in the balance sheet | Nominal amount of off-balance sheet items given by reporting institution | Of which: Nominal amount of loan commitments given | Losses incurred by the reporting institution in the current period |
|-----|--------------|---|-----------------------------------|---------------------------------------|--|--|--|--|
| | | IFRS 12.29(a) | IFRS 12.29(a); Annex V.Part 2.118 | | IFRS 12.29(a) | IFRS 12.B26(e) | | IFRS 12 B26(b) |
| | | 010 | 020 | 030 | 040 | 050 | 060 | 070 |
| 010 | Total | | | | | | | |

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30.2

Breakdown of interests in unconsolidated structured entities by nature of the activities

| By nature of the activities | | References | Securitisation Special Purpose Entities | Asset management | Other activities |
|-----------------------------|---|---------------------|---|-----------------------|------------------|
| | | | CRR art 4(1)(66) | Annex V.Part 2.117(a) | |
| | | Carrying amount | | | |
| | | IFRS 12.28, B6. (a) | 010 | 020 | 030 |
| | | Nominal amount | | | |
| 010 | Selected financial assets recognised in the reporting institution's balance sheet | IFRS 12.29(a), (b) | | | |
| 020 | of which: defaulted | | | | |
| 030 | Derivatives | IAS 39.9 | | | |

| | | | | | |
|-----|--|--|--|--|--|
| 040 | Equity instruments | <i>IAS 32.11</i> | | | |
| 050 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | |
| 060 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | |
| 070 | Selected equity and financial liabilities recognised in the reporting institution's balance sheet | <i>IFRS 12.29(a), (b)</i> | | | |
| 080 | Equity instruments issued | <i>IAS 32.4</i> | | | |
| 090 | Derivatives | <i>IAS 39.9, AG 15 (a)</i> | | | |
| 100 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | | |
| 110 | Debt securities issued | <i>Annex V.Part 1.31</i> | | | |
| 120 | Off-balance sheet items given by the reporting institution | <i>IFRS 12.B26.(e)</i> | | | |
| 130 | of which: defaulted | <i>Annex V.Part 2.61</i> | | | |

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31.1

Related parties: amounts payable to and amounts receivable from

| | | References | Outstanding balances | | | | |
|-----|--|---|---|---|---------------------------------------|---|-----------------------|
| | | | Parent and entities with joint control or significant influence | Subsidiaries and other entities of the same group | Associates and joint ventures | Key management of the institution or its parent | Other related parties |
| | | | IAS 24.19(a),(b) | IAS 24.19(c); Annex V.Part 2.120 | IAS 24.19(d), (e); Annex V.Part 2.120 | IAS 24.19(f) | IAS 24.19(g) |
| | | Annex V.Part 2.120 | 010 | 020 | 030 | 040 | 050 |
| 010 | Selected financial assets | IAS 24.18(b) | | | | | |
| 020 | Equity instruments | IAS 32.11 | | | | | |
| 030 | Debt securities | Annex V.Part 1.24, 26 | | | | | |
| 040 | Loans and advances | Annex V.Part 1.24, 27 | | | | | |
| 050 | of which: Impaired financial assets | | | | | | |
| 060 | Selected financial liabilities | IAS 24.18(b) | | | | | |
| 070 | Deposits | ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30 | | | | | |
| 080 | Debt securities issued | Annex V.Part 1.31 | | | | | |
| 090 | Nominal amount of loan commitments, financial | IAS 24.18(b); Annex V.Part 2.62 | | | | | |

| | | | | | | | |
|-----|--|---|--|--|--|--|--|
| | guarantees and other commitments given | | | | | | |
| 100 | of which: defaulted | <i>IAS 24.18(b); Annex V.Part 2.61</i> | | | | | |
| 110 | Loan commitments, financial guarantees and other commitments received | <i>IAS 24.18(b); Annex V.Part 2.63, 121</i> | | | | | |
| 120 | Notional amount of derivatives | <i>Annex V.Part 2.70-71</i> | | | | | |
| 130 | Allowances and provisions for impaired debt instruments, defaulted guarantees and defaulted commitments <i>[To be replaced by "Accumulated impairment, accumulated changes in fair value due to credit risk and provisions on non-performing exposures" when reporting of non-performing exposures would be final]</i> | <i>IAS 24.18(c)</i> | | | | | |

31.2

Related parties: expenses and income generated by transactions with

| | | References | Current period | | | | |
|-----|--|--|---|---|-------------------------------|---|-----------------------|
| | | | Parent and entities with joint control or significant influence | Subsidiaries and other entities of the same group | Associates and joint ventures | Key management of the institution or its parent | Other related parties |
| | | | IAS 24.19(a),(b) | IAS 24.19(c) | IAS 24.19(d),(e) | IAS 24.19(f) | IAS 24.19(g) |
| | | | Annex V.Part 2.120 | 010 | 020 | 030 | 040 |
| 010 | Interest in come | IAS 24.18(a); IAS 18.35(b) (iii); Annex V.Part 2.21 | | | | | |
| 020 | Interest expenses | IAS 24.18(a); IAS 1.97; Annex V.Part 2.21 | | | | | |
| 030 | Dividend income | IAS 24.18(a); IAS 18.35(b) (v); Annex V.Part 2.28 | | | | | |
| 040 | Fee and commission income | IAS 24.18(a); IFRS 7.20(c) | | | | | |
| 050 | Fee and commission expenses | IAS 24.18(a); IFRS 7.20(c) | | | | | |
| 060 | Gains or (-) losses on derecognition of financial assets and liabilities | IAS 24.18(a) | | | | | |

| | | | | | | | |
|-----|---|---|--|--|--|--|--|
| | not measured at fair value through profit or loss | | | | | | |
| 070 | Gains or (-) losses on derecognition of non-financial assets | <i>IAS 24.18(a); Annex V.Part 2.122</i> | | | | | |
| 080 | Increase or (-) decrease during the period in impairment and provisions for impaired debt instruments, defaulted guarantees and defaulted commitments | <i>IAS 24.18(d)</i> | | | | | |

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40.1

Group structure: "entity-by-entity"

| LEI code | Entity code | Entity name | Entry date | Share capital | Equity of investee | Total assets of investee | Profit or (-) loss of investee | Residence of investee | Sector of investee | NACE Code | Accumulated equity interest [%] | Voting rights [%] | Group structure [relationship] | Accounting treatment [Accounting Group] | Accounting treatment [CRR Group] | Carrying amount | Acquisition cost | Goodwill link to Investee | Fair value of investments for which there are published price quotations |
|------------------------------------|------------------------------------|---|------------------------------------|------------------------------------|--|--|--|--|------------------------------------|------------------------------------|---|--|---|---|--|------------------------------------|------------------------------------|------------------------------------|--|
| <i>An nex V.Part 2.123, 124(a)</i> | <i>An nex V.Part 2.123, 124(b)</i> | <i>IFRS 12.12(a) nex V.Part 2.123, 124(c)</i> | <i>An nex V.Part 2.123, 124(d)</i> | <i>An nex V.Part 2.123, 124(e)</i> | <i>IFRS 12.B12(a) nex V.Part 2.123, 124(f)</i> | <i>IFRS 12.B12(b) nex V.Part 2.123, 124(f)</i> | <i>IFRS 12.B12(c) nex V.Part 2.123, 124(f)</i> | <i>IFRS 12.12(b), 21(a), An nex V.Part 2.123, 124(g)</i> | <i>An nex V.Part 2.123, 124(h)</i> | <i>An nex V.Part 2.123, 124(i)</i> | <i>IFRS 12.21(i) nex V.Part 2.123, 124(j)</i> | <i>IFRS 12.21(ii) nex V.Part 2.123, 124(k)</i> | <i>IFRS 12.10(a) nex V.Part 2.123, 124(l)</i> | <i>IFRS 12.21(b) nex V.Part 2.123, 124(m)</i> | <i>CRR art 18; An nex V.Part 2.123, 124(n)</i> | <i>An nex V.Part 2.123, 124(o)</i> | <i>An nex V.Part 2.123, 124(p)</i> | <i>An nex V.Part 2.123, 124(q)</i> | <i>IFRS 12.21(b) (iii); An nex V.Part 2.123, 124(r)</i> |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 095 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | 170 | 180 | 190 |

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40.2

Group structure: "instrument-by-instrument"

| Security code | Entity code | Holding company LEI code | Holding company code | Holding company name | Accumulated equity interest (%) | Carrying amount | Acquisition cost |
|------------------------------|--------------------------------------|--------------------------|------------------------------|----------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <i>Annex V.Part 2.125(a)</i> | <i>Annex V.Part 2.124(b), 125(c)</i> | | <i>Annex V.Part 2.125(b)</i> | | <i>Annex V.Part 2.124(j), 125(c)</i> | <i>Annex V.Part 2.124(o), 125(c)</i> | <i>Annex V.Part 2.124(p), 125(c)</i> |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 |
| | | | | | | | |

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41.1

Fair value hierarchy: financial instruments at amortised cost

| ASSETS | | References | Fair value | Fair value hierarchy <i>IFRS 13.93(b), BC216</i> | | |
|--------------------|-------------------------------------|---|---------------------|---|------------------------------|------------------------------|
| | | | <i>IFRS 7.25-26</i> | Level 1 <i>IFRS 13.76</i> | Level 2 <i>IFRS 13.81</i> | Level 3 <i>IFRS 13.86</i> |
| | | | 010 | 020 | 030 | 040 |
| LIABILITIES | | | | | | |
| 010 | Loans and receivables | <i>IFRS 7.8 (c); IAS 39.9, AG16, AG26</i> | | | | |
| 020 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | |
| 030 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | |
| 040 | Held-to-maturity investments | <i>IFRS 7.8(b); IAS 39.9, AG16, AG26</i> | | | | |
| 050 | Debt securities | <i>Annex V.Part 1.24, 26</i> | | | | |
| 060 | Loans and advances | <i>Annex V.Part 1.24, 27</i> | | | | |

| | | | | | | |
|-----|--|--|--|--|--|--|
| 070 | Financial liabilities measured at amortised cost | IFRS 7.8(f); IAS 39.47 | | | | |
| 080 | Deposits | ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30 | | | | |
| 090 | Debt securities issued | Annex V.Part 1.31 | | | | |
| 100 | Other financial liabilities | Annex V.Part 1.32-34 | | | | |

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41.2

Use of the Fair Value Option

| | Financial instruments designated at fair value through profit or loss | References | Carrying amount | | |
|--------------------|---|-----------------------------|---------------------|----------------------------------|------------------|
| | | | Accounting mismatch | Evaluation on a fair value basis | Hybrid contracts |
| | | | IAS 39.9b(i) | IAS 39.9b(ii) | IAS 39.11A-12 |
| | ASSETS | | 010 | 020 | 030 |
| LIABILITIES | | | | | |
| 010 | Financial assets designated at fair value through profit or loss | IFRS 7.8(a)(i); IAS 39.9 | | | |
| 020 | Equity Instruments | IAS 32.11 | | | |
| 030 | Debt securities | Annex V.Part 1.24, 26 | | | |
| 040 | Loans and advances | Annex V.Part 1.24, 27 | | | |
| 050 | Financial liabilities designated at fair value through profit or loss | IFRS 7.8(e)(i); IAS 39.9 | | | |

| | | | | | |
|-----|-----------------------------|--|--|--|--|
| 060 | Deposits | <i>ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30</i> | | | |
| 070 | Debt securities issued | <i>Annex V.Part 1.31</i> | | | |
| 080 | Other financial liabilities | <i>Annex V.Part 1.32-34</i> | | | |

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41.3

Hybrid financial instruments not designated at fair value through profit or loss

| Rest of separable hybrid contracts [not designated at fair value through profit or loss] | | References | Carrying amount |
|--|---|--------------------------------------|-----------------|
| FINANCIAL ASSETS | | | 010 |
| FINANCIAL LIABILITES | | | |
| 010 | Financial assets held for trading | <i>IAS 39.9; Annex V.Part 2.129</i> | |
| 020 | Available-for-sale [Host contracts] | <i>IAS 39.11; Annex V.Part 2.130</i> | |
| 030 | Loans and receivables [Host contracts] | <i>IAS 39.11; Annex V.Part 2.130</i> | |
| 040 | Held-to-maturity investments [Host contracts] | <i>IAS 39.11; Annex V.Part 2.130</i> | |
| 050 | Financial liabilities held for trading | <i>IAS 39.9; Annex V.Part 2.129</i> | |
| 060 | Financial liabilities measured at amortized cost [Host contracts] | <i>IAS 39.11; Annex V.Part 2.130</i> | |

| | | References | Carrying amount |
|-----|------------------------------|---|-----------------|
| | | | 010 |
| 010 | Property plant and equipment | <i>IAS 16.6; IAS 16.29; IAS 1.54(a)</i> | |
| 020 | Revaluation model | <i>IAS 16.31, 73(a),(d)</i> | |
| 030 | Cost model | <i>IAS 16.30, 73(a),(d)</i> | |
| 040 | Investment property | <i>IAS 40.5, 30; IAS 1.54(b)</i> | |

| | | | |
|-----|--------------------------------|--|--|
| 050 | Fair value model | <i>IAS 40,33-55, 76</i> | |
| 060 | Cost model | <i>IAS 40.56, 79(c)</i> | |
| 070 | Other intangible assets | <i>IAS 38.8, 118, 122 ; Annex V.Part 2.132</i> | |
| 080 | Revaluation model | <i>IAS 38.75-87, 124(a)(ii)</i> | |
| 090 | Cost model | <i>IAS 38.74</i> | |

| | | <i>Refer ences</i> | Carrying amount | | | | | | |
|-----|---|--------------------------|---|--|---------------------------|--|---|----------------------------------|--------------|
| | | | Pen sions and oth er post employ ment defined benefit obliga tions | Other long term em ployee benefits | Restruc turing | Pending legal is sues and tax litig ation | Commit ments and guaran tees giv en | Other provi sions | Total |
| | | | <i>IAS 19.63; IAS 1.78(d); Annex V.Part 2.7</i> | <i>IAS 19.153; IAS 1.78(d); Annex V.Part 2.8</i> | <i>IAS 37.70-83</i> | <i>IAS 37.App C.6-10</i> | <i>IAS 37.App C.9; IAS 39.2(h), 47(c)(d), BC 15, AG 4</i> | <i>IAS 37.14</i> | |
| | | | 010 | 020 | 030 | 040 | 050 | 060 | 070 |
| 010 | Opening balance [car rying amount at the be ginning of the period] | <i>IAS 37.84 (a)</i> | | | | | | | |
| 020 | Addi tions, in cluding increases in exist ing provi sions | <i>IAS 37.84 (b)</i> | | | | | | | |
| 030 | (-) Amounts used | <i>IAS 37.84 (c)</i> | | | | | | | |

| | | | | | | | | | |
|-----|---|----------------------|--|--|--|--|--|--|--|
| 040 | (-) Un used amounts reversed during the period | <i>IAS 37.84 (d)</i> | | | | | | | |
| 050 | Increase in the discounted amount [passage of time] and effect of any change in the discount rate | <i>IAS 37.84 (e)</i> | | | | | | | |
| 060 | Other movements | | | | | | | | |
| 070 | Closing balance [carrying amount at the end of the period] | <i>IAS 37.84 (a)</i> | | | | | | | |

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44.1

Components of net defined benefit plan assets and liabilities

| | | <i>References</i> | Amount |
|-----|---|------------------------------|---------------|
| | | | 010 |
| 010 | Fair value of defined benefit plan assets | <i>IAS 19.140(a)(i), 142</i> | |
| 020 | Of which: Financial instruments issued by the institution | <i>IAS 19.143</i> | |
| 030 | Equity instruments | <i>IAS 19.142(b)</i> | |
| 040 | Debt instruments | <i>IAS 19.142(c)</i> | |

| | | | |
|-----|--|---|--|
| 050 | Real estate | <i>IAS 19.142(d)</i> | |
| 060 | Other defined benefit plan assets | | |
| 070 | Present value of defined benefit obligations | <i>IAS 19.140(a)(ii)</i> | |
| 080 | Effect of the asset ceiling | <i>IAS 19.140(a)(iii)</i> | |
| 090 | Net defined benefit assets [Carrying amount] | <i>IAS 19.63; Annex V.Part 2.136</i> | |
| 100 | Provisions for pensions and other post-employment defined benefit obligations [Carrying amount] | <i>IAS 19.63, IAS 1.78(d); Annex V.Part 2.7</i> | |
| 110 | Memo item: Fair value of any right to reimbursement recognised as an asset | <i>IAS 19.140(b)</i> | |

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44.2

Movements in defined benefit obligations

| | | <i>References</i> | Defined benefit obligations |
|-----|--|---------------------------|------------------------------------|
| | | | 010 |
| 010 | Opening balance [present value] | <i>IAS 19.140(a)(ii)</i> | |
| 020 | Current service cost | <i>IAS 19.141(a)</i> | |
| 030 | Interest cost | <i>IAS 19.141(b)</i> | |
| 040 | Contributions paid | <i>IAS 19.141(f)</i> | |
| 050 | Actuarial (-) gains or losses from changes in demographic assumptions | <i>IAS 19.141(c)(ii)</i> | |
| 060 | Actuarial (-) gains or losses from changes in financial assumptions | <i>IAS 19.141(c)(iii)</i> | |
| 070 | Foreign currency exchange in crease or (-) decrease | <i>IAS 19.141(e)</i> | |
| 080 | Benefits paid | <i>IAS 19.141(g)</i> | |
| 090 | Past service cost, including gains and losses arising from settlements | <i>IAS 19.141(d)</i> | |

| | | | |
|-----|--|--|--|
| 100 | Increase or (-) decrease through business combinations and disposals | <i>IAS 19.141(h)</i> | |
| 110 | Other increases or (-) decreases | | |
| 120 | Closing balance [present value] | <i>IAS 19.140(a)(ii); Annex V.Part 2.138</i> | |

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44.3

Memo items [related to staff expenses]

| | | <i>References</i> | Current period |
|-----|-------------------------------------|---|-----------------------|
| | | | 010 |
| 010 | Pension and similar expenses | <i>Annex V.Part 2.139(a)</i> | |
| 020 | Share based payments | <i>IFRS 2.44; Annex V.Part 2.139(b)</i> | |

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45.1

Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio

| | | <i>References</i> | Current period | Changes in fair value due to credit risk |
|-----|--|--------------------------------------|-----------------------|---|
| | | | 010 | 020 |
| 010 | Financial assets designated at fair value through profit or loss | <i>IFRS 7.20(a)(i); IAS 39.55(a)</i> | | |
| 020 | Financial liabilities designated at fair value through profit or loss | <i>IFRS 7.20(a)(i); IAS 39.55(a)</i> | | |
| 030 | GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE | <i>IFRS 7.20(a)(i)</i> | | |

| | | | | |
|--|-----------------------------------|--|--|--|
| | THROUGH PROFIT OR LOSS | | | |
|--|-----------------------------------|--|--|--|

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45.2

Gains or losses on derecognition of non-financial assets other than held for sale

| | | <i>References</i> | Current period |
|-----|--|--------------------------------------|-----------------------|
| | | | 010 |
| 020 | Investment property | <i>IAS 40.69; IAS 1.34(a), 98(d)</i> | |
| 030 | Intangible assets | <i>IAS 38.113-115A; IAS 1.34(a)</i> | |
| 040 | Other assets | <i>IAS 1.34 (a)</i> | |
| 050 | GAINS OR (-) LOSSES ON DERE COGNITION OF NON-FINANCIAL ASSETS | <i>IAS 1.34</i> | |

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45.3

Other operating income and expenses

| | | <i>References</i> | Income | Expenses |
|-----|--|---|---------------|-----------------|
| | | | 010 | 020 |
| 010 | Changes in fair value in tangible as sets measured using the fair value model | <i>IAS 40.76(d); Annex V.Part 2.141</i> | | |
| 020 | Investment prop erty | <i>IAS 40.75(f); Annex V.Part 2.141</i> | | |
| 030 | Operating leases oth er than investment property | <i>IAS 17.50, 51, 56(b); Annex V.Part 2.142</i> | | |
| 040 | Other | <i>Annex V.Part 2.143</i> | | |
| 050 | OTHER OPER ATING INCOME OR EXPENSES | <i>Annex V.Part 2.141-142</i> | | |

| Sources of equity changes | References | Capital | Share premium | Equity instrument issued other than Capital | Other equity | Accumulated other comprehensive income | Retained earnings | Revaluation reserves | Other reserves | (-) Treasury shares | Profit or (-) loss attributable to owners of the parent | (-) Interim dividends | Minority interests | | Total | |
|---------------------------|---------------------------------------|--------------------------|------------------|---|------------------------------|--|--------------------|----------------------|------------------|---|---|-----------------------|--|-----------------------------------|-----------------|--|
| | | | | | | | | | | | | | in | | | |
| | | | | | | | | | | | | | Accumulated Other Comprehensive Income | Other items | | |
| | | IAS 1.106, 54(r) | IAS 1.106, 78(e) | IAS 1.106, Annex V.Part 2.15-16 | IAS 1.106; Annex V.Part 2.17 | IAS 1.106 | CRR art 4(1) (123) | IFRS 1.30 D5-D8 | IAS 1.106, 54(c) | IAS 1.106; IAS 32.34, 33; Annex V.Part 2.20 | IAS 1.106(a), 83 (a) (ii) | IAS 1.106; IAS 32.35 | IAS 1.54(q), 106(a); IAS 27.27-28 | IAS 1.54(q), 106(a); IAS 27.27-28 | IAS 1.9(c), IG6 | |
| | | 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 | 130 | 140 | |
| 010 | Open ing balance [before restatement] | | | | | | | | | | | | | | | |
| 020 | Effects of corrections of errors | IAS 1.106. (b); IAS 8.42 | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | |
|-----|--|-----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 140 | Reclassification of financial instruments from equity to liability | <i>IAS 1.106. (d).(iii)</i> | | | | | | | | | | | | | | |
| 150 | Reclassification of financial instruments from liability to equity | <i>IAS 1.106. (d).(iii)</i> | | | | | | | | | | | | | | |
| 160 | Transfers among components of equity | <i>IAS 1.106. (d).(iii)</i> | | | | | | | | | | | | | | |
| 170 | Equity in crease or (-) decrease | <i>IAS 1.106. (d).(iii)</i> | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | resulting from business combinations | | | | | | | | | | | | | | | | | | |
| 180 | Share based payments | <i>IAS 1.106. (d). (iii); IFRS 2.10</i> | | | | | | | | | | | | | | | | | |
| 190 | Other increase or (-) decrease in equity | <i>IAS 1.106. (d)</i> | | | | | | | | | | | | | | | | | |
| 200 | Total comprehensive income for the year | <i>IAS 1.106. (d). (i)-(ii); IAS 1.81A. (c); IAS 1.IG6</i> | | | | | | | | | | | | | | | | | |
| 210 | Closing balance [cur | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|--|---------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | rent peri od] | | | | | | | | | | | | | | | | |
|--|---------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|