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**REGULATION (EU) 2015/534 OF THE EUROPEAN CENTRAL
BANK**
of 17 March 2015
on reporting of supervisory financial information (ECB/2015/13)

TITLE I

SUBJECT MATTER AND DEFINITIONS

▼M1*Article 1***Subject matter and general principles**

1. This Regulation lays down requirements concerning reporting of supervisory financial information to be submitted to NCAs by:

- (a) significant credit institutions applying international accounting standards in accordance with Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013;
- (b) significant credit institutions, other than those referred to in point (a), which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC;
- (c) significant credit institutions on an individual basis and significant branches;
- (d) significant credit institutions regarding subsidiaries established in a non-participating Member State or a third country;
- (e) less significant credit institutions applying international accounting standards in accordance with Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013;
- (f) less significant credit institutions, other than those referred to in point (e), which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC;
- (g) less significant credit institutions on an individual basis and less significant branches.

2. As an exception to Articles 7 and 14, credit institutions that have been given a waiver regarding the application of prudential requirements on an individual basis, in accordance with Article 7 or 10 of Regulation (EU) No 575/2013, shall not be required to report supervisory financial information on an individual basis in accordance with this Regulation. Where credit institutions do not report supervisory financial information on an individual basis in accordance with this paragraph, NCAs shall submit to the ECB any template specified in Annex III or IV of Implementing Regulation (EU) No 680/2014 that they collect in relation to these credit institutions.

3. Where competent authorities, including the ECB, require institutions to comply with the obligations laid down in Parts Two to Four and Parts Six to Eight of Regulation (EU) No 575/2013 and in

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Title VII of Directive 2013/36/EU on a sub-consolidated basis in accordance with Article 11(5) of Regulation (EU) No 575/2013, those institutions shall comply also on a sub-consolidated basis with the requirements laid down in this Regulation on a consolidated basis.

3a. Where parent institutions apply an individual consolidation method in accordance with Article 9(1) of Regulation (EU) No 575/2013, those institutions shall comply with the requirements laid down in this Regulation on an individual basis applying only the individual consolidation method.

4. NCAs and/or national central banks may use the data collected pursuant to this Regulation for any other tasks.

5. This Regulation shall not affect the accounting standards applied by supervised entities in their consolidated accounts or annual accounts, nor change the accounting standards applied for supervisory reporting. As supervised entities apply different accounting standards, only information related to valuation rules, including methods for estimation of credit risk losses, which exist under the relevant accounting standards and are applied by the corresponding supervised entities on an individual or consolidated basis shall be submitted. For these purposes, specific reporting templates are provided for supervised entities applying national accounting frameworks based on Directive 86/635/EEC. Data points within the templates which are not applicable to the respective supervised entities do not have to be reported.

6. Significant and less significant branches may submit the information that they are required to provide under this Regulation to the relevant NCA through the credit institution by which they were established.

▼ B*Article 2***Definitions**

For the purposes of this Regulation, the definitions contained in Regulation (EU) No 468/2014 (ECB/2014/17) shall apply, unless otherwise provided, together with the following definitions:

- (1) 'IAS' and 'IFRS' mean 'International Accounting Standards' and 'International Financial Reporting Standards', as mentioned in Article 2 of Regulation (EC) No 1606/2002;
- (2) 'subsidiary' means a subsidiary as defined in Article 4(1)(16) of Regulation (EU) No 575/2013 and that is a credit institution within the meaning of Article 4(1)(1) of Regulation (EU) No 575/2013;

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- (4) 'consolidated basis' means consolidated basis as defined in Article 4(1)(48) of Regulation (EU) No 575/2013;
- (5) 'sub-consolidated basis' means sub-consolidated basis as defined in Article 4(1)(49) of Regulation (EU) No 575/2013;

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- (6) ‘significant credit institution’ means a credit institution which has the status of a significant supervised entity;
- (7) ‘less significant credit institution’ means a credit institution which does not have the status of a significant supervised entity;
- (8) ‘significant branch’ means a branch which has the status of a significant supervised entity which is not part of a supervised group and is established in a participating Member State by a credit institution established in a non-participating Member State;
- (9) ‘less significant branch’ means a branch which does not have the status of a significant supervised entity which is not part of a supervised group and is established in a participating Member State by a credit institution established in a non-participating Member State.

*Article 3***Change of status of a supervised entity**

1. For the purposes of this Regulation, a supervised entity shall be classified as significant 12 months after a decision as referred to in Article 45(1) of Regulation (EU) No 468/2014 (ECB/2014/17) has been notified to it. It shall report information in accordance with Title II of this Regulation as a significant supervised entity on the first reporting reference date which occurs after it has been classified as significant.

2. For the purposes of this Regulation, a supervised entity shall be classified as less significant when a decision as referred to in Article 46(1) of Regulation (EU) No 468/2014 (ECB/2014/17) has been notified to it. Thereafter, it shall start to report information in accordance with Title III of this Regulation.

TITLE II

REPORTING BY SIGNIFICANT CREDIT INSTITUTIONS ON A CONSOLIDATED AND ON AN INDIVIDUAL BASIS AND BY SIGNIFICANT BRANCHES ON AN INDIVIDUAL BASIS

CHAPTER I

Reporting on a consolidated basis*Article 4***Format and frequency of reporting on a consolidated basis and reporting reference dates and remittance dates for significant credit institutions applying IFRS for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013**

In accordance with Article 99(3) of Regulation (EU) No 575/2013, significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013, shall report supervisory financial information as provided for in Articles 2, 3 and 10 of Implementing Regulation (EU) No 680/2014 on a consolidated basis.

▼ M1*Article 5***Format and frequency of reporting on a consolidated basis and reporting reference dates and remittance dates for significant credit institutions applying national accounting frameworks on a consolidated basis based on Directive 86/635/EEC**

In accordance with Article 99(6) of Regulation (EU) No 575/2013, significant credit institutions, other than those referred to in Article 4, which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC, shall report supervisory financial information on a consolidated basis as provided for in Articles 2, 3 and 11 of Implementing Regulation (EU) No 680/2014.

*CHAPTER II****Reporting on an individual basis****Article 6***Format and frequency of reporting on an individual basis for credit institutions which are not part of a significant supervised group and for significant branches**

1. Significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are not part of a significant supervised group shall report supervisory financial information to the relevant NCA on an individual basis. This shall also apply to significant branches.

2. The supervisory financial reporting referred to in paragraph 1 shall include the information specified in Article 9 of Implementing Regulation (EU) No 680/2014, including information specified in template 40.1 of Annex III to that Regulation, and shall take place with the frequency specified in that Article.

3. Significant credit institutions, other than those referred to in paragraph 1, which are not part of a significant supervised group and are subject to national accounting frameworks based on Directive 86/635/EEC shall report supervisory financial information to the relevant NCA. This shall also apply to significant branches.

4. The supervisory financial reporting referred to in paragraph 3 shall include the information specified in Article 11 of Implementing Regulation (EU) No 680/2014, including information specified in template 40.1 of Annex IV to that Regulation, and shall take place with the frequency specified in that Article.

5. The information specified in paragraphs 2 and 4 above shall only include information related to:

- (a) assets, liabilities, equity, income and expenses that are recognised by the supervised entity under the applicable accounting standards;
- (b) off-balance sheet exposures and activities in which the supervised entity is involved;

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- (c) transactions other than those specified in points (a) and (b) performed by the supervised entity;
- (d) valuation rules, including methods for estimation of credit risk losses, which exist under the applicable accounting standards and are applied by the supervised entity.

6. NCAs may collect the information to be submitted to the ECB specified in paragraphs 2 and 4 as a part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

7. As an exception to paragraphs 2 and 4, significant credit institutions which are not part of a significant supervised group shall report the information specified in templates 17.1, 17.2, and 17.3 in Annexes III and IV and in template 40.2 in Annexes III and IV to Implementing Regulation (EU) No 680/2014 only if they prepare consolidated financial statements.

8. As an exception to paragraphs 2 and 4, significant branches shall not be required to report the information specified in templates 17.1, 17.2, and 17.3 in Annexes III and IV and in templates 40.1 and 40.2 in Annexes III and IV to Implementing Regulation (EU) No 680/2014.

*Article 7***Format and frequency of reporting on an individual basis for credit institutions which are part of a significant supervised group**

1. Significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein, or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are part of a significant supervised group shall report supervisory financial information to the relevant NCA on an individual basis. Supervisory financial reporting by these credit institutions shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex I.

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2. NCAs shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template that they intend to transmit.

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3. Significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks based on Directive 86/635/EEC and part of a significant supervised group shall report supervisory financial information to the relevant NCA.

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4. The supervisory financial reporting referred to in paragraph 3 shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex I.

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5. NCAs shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

6. The information specified in paragraphs 1, 2, 4, and 5 shall be reported as provided for in Article 6(5) of this Regulation.

7. NCAs may collect the data to be submitted to the ECB specified in paragraphs 1, 2, 4, and 5 as part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

▼M1*Article 8***Reporting reference dates and remittance dates for significant credit institutions and significant branches**

1. The information concerning significant credit institutions and significant branches specified in Articles 6 and 7 shall have the following reporting reference dates:

- (a) for quarterly reporting, 31 March, 30 June, 30 September and 31 December;
- (b) for semi-annual reporting, 30 June and 31 December;
- (c) for annual reporting, 31 December.

2. Information referring to a period shall be reported cumulatively from the first day of the calendar year to the reporting reference date.

3. As an exception to paragraphs 1 and 2, where significant credit institutions are permitted to elaborate their annual accounts based on an accounting year that deviates from the calendar year, NCAs may adjust the reporting reference dates to the accounting year-end. The adjusted reporting reference dates shall be three, six, nine and 12 months after the beginning of the accounting year. Information referring to a period shall be reported cumulatively from the first day of the accounting year to the reporting reference date.

4. NCAs shall submit to the ECB the information concerning significant credit institutions and significant branches specified in Articles 6 and 7 by close of business on the following remittance dates:

- (a) for significant credit institutions which are not part of a significant supervised group and significant branches, the 10th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014;
- (b) for significant credit institutions which are part of a significant supervised group, the 25th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014.

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5. NCAs shall decide when significant credit institutions and significant branches have to report supervisory financial information in order for them to meet these deadlines.

*CHAPTER III****Reporting by significant credit institutions in respect of subsidiaries established in a non-participating Member State or a third country****Article 9***Format and frequency of reporting by significant credit institutions in respect of subsidiaries established in a non-participating Member State or a third country**

1. Supervisory financial information in respect of subsidiaries established in a non-participating Member State or a third country shall be reported in the following manner:

- (a) Significant credit institutions applying IFRS on a consolidated basis in accordance with Regulation (EC) No 1606/2002, including those that apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, shall ensure that the supervisory financial information specified in paragraph 1 of Annex II is submitted on an individual basis to the relevant NCA in respect of subsidiaries established in a non-participating Member State or a third country. The supervisory financial reporting shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014.
- (b) Significant credit institutions, other than those referred to in point a, which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC, shall ensure that the supervisory financial information specified in paragraph 2 of Annex II is submitted on an individual basis to the relevant NCA in respect of subsidiaries established in a non-participating Member State or a third country. The supervisory financial reporting shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014.

1a. Where more than one credit institution within a supervised group applies prudential requirements on a consolidated basis, paragraph 1 shall apply only to the credit institution established in a participating Member State and at the highest level of consolidation.

2. As an exception to paragraph 1, financial information concerning subsidiaries which have a total asset value of EUR 3 billion or less shall not be reported. For this purpose, the total value of the assets shall be determined on the basis of the prudential reporting in accordance with applicable law. If the total value of the assets cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of the most recent audited annual accounts, and if those annual accounts are not available, on the basis of the annual accounts prepared in accordance with applicable national accounting laws.

3. The information shall be reported in accordance with paragraph 1 from the next reporting reference date for quarterly reporting where the total value of the assets of a subsidiary exceeds EUR 3 billion on four

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consecutive reporting reference dates for quarterly reporting. Reporting in accordance with paragraph 1 is not required from the next reporting reference date for quarterly reporting where the total value of the assets of a subsidiary is below or equal to EUR 3 billion on three consecutive reporting reference dates for quarterly reporting.

*Article 10***Reporting reference dates and remittance dates for reporting by significant credit institutions in respect of subsidiaries established in a non-participating Member State or a third country**

1. The information specified in Article 9 shall be collected with the same reporting reference dates as supervisory financial information concerning the related significant credit institutions reporting on a consolidated basis. Information referring to a period shall be reported cumulatively from the first day of the accounting year used for reporting financial information to the reporting reference date.

2. NCAs shall submit to the ECB information concerning subsidiaries established in a non-participating Member State or a third country as specified in Article 9 by close of business of the 25th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014.

3. NCAs shall decide when credit institutions have to report supervisory financial information in order for them to meet this deadline.

TITLE III

REPORTING BY LESS SIGNIFICANT CREDIT INSTITUTIONS ON A CONSOLIDATED AND ON AN INDIVIDUAL BASIS AND BY LESS SIGNIFICANT BRANCHES ON AN INDIVIDUAL BASIS*CHAPTER I****Reporting on a consolidated basis****Article 11***Format and frequency of reporting on a consolidated basis for less significant credit institutions**

1. Less significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013 shall report supervisory financial information to the relevant NCA on a consolidated basis.

2. The supervisory financial reporting referred to in paragraph 1 shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 1 of Annex I.

3. NCAs shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

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4. Less significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks on a consolidated basis based on Directive 86/635/EEC, shall report supervisory financial information to the relevant NCA on a consolidated basis. That supervisory financial reporting shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 2 of Annex I.

5. NCAs shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

6. As an exception to paragraphs 4 and 5 supervisory financial reporting concerning less significant credit institutions the assets of which have a total value, on a consolidated basis, of EUR 3 billion or less shall include the information specified in Annex III, as a common minimum, instead of the information specified in paragraph 4 of this Article. For this purpose, the total value of the assets of credit institutions, on a consolidated basis, shall be determined on the basis of the prudential consolidated reporting in accordance with applicable law. If the total value of the assets cannot be determined on the basis of the prudential consolidated reporting, it shall be determined on the basis of the most recent audited consolidated annual accounts, and if those annual accounts are not available, on the basis of the consolidated annual accounts prepared in accordance with applicable national accounting laws.

7. Less significant credit institutions shall start reporting information in accordance with paragraphs 4 and 5 from the next reporting reference date for quarterly reporting where the total value of the assets of a less significant credit institution exceeds, on a consolidated basis, EUR 3 billion, on four consecutive reporting reference dates for quarterly reporting. Less significant credit institutions shall start reporting information in accordance with paragraph 6 where the total value of the assets of a less significant credit institution is below or equal to, on a consolidated basis, EUR 3 billion, on three consecutive reporting reference dates for quarterly reporting.

8. The information specified in paragraphs 2, 3, 4, 5, and 6 shall be reported as provided for in Article 6(5) of this Regulation.

9. NCAs may collect the information to be submitted to the ECB specified in paragraphs 2, 3, 4, 5, and 6 as part of a broader reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

*Article 12***Reporting reference dates and remittance dates for less significant credit institutions**

1. The information reported by less significant credit institutions on a consolidated basis specified in Article 11 shall have the following reporting reference dates:

- (a) for quarterly reporting, 31 March, 30 June, 30 September and 31 December;

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- (b) for semi-annual reporting, 30 June and 31 December;
 - (c) for annual reporting, 31 December.
2. Information referring to a period shall be reported cumulatively from the first day of the calendar year to the reporting reference date.
3. As an exception to paragraphs 1 and 2, where less significant credit institutions are permitted by NCAs to report supervisory financial information on a consolidated basis based on an accounting year that deviates from the calendar year, NCAs may adjust the reporting reference dates to the accounting year-end. The adjusted reporting reference dates shall be three, six, nine and 12 months after the beginning of the accounting year. Information referring to a period shall be reported cumulatively covering the period from the first day of the accounting year to the reporting reference date.
4. NCAs shall submit to the ECB the information specified in Article 11 by close of business on the following remittance dates:
- (a) for less significant credit institutions established in a participating Member State and reporting at the highest level of consolidation, the 25th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014;
 - (b) for less significant credit institutions reporting on a consolidated basis, other than those referred to in point (a), the 35th working day following the remittance dates referred to in Article 3 of Implementing Regulation (EU) No 680/2014.
5. NCAs shall decide when credit institutions have to report supervisory financial information in order for them to meet these deadlines.

*CHAPTER II**Reporting on an individual basis**Article 13***Format and frequency of reporting on an individual basis for less significant credit institutions which are not part of a supervised group and for less significant branches**

1. Less significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein, or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are not part of a supervised group shall report supervisory financial information to the relevant NCA on an individual basis. This shall also apply to less significant branches.
2. The supervisory financial reporting referred to in paragraph 1 shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 1 of Annex I.

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3. NCAs shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

4. Less significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks based on Directive 86/635/EEC and which are not part of a supervised group shall report supervisory financial information to the relevant NCA. This shall also apply to less significant branches.

5. The supervisory financial reporting referred to in paragraph 4 shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in paragraph 2 of Annex I.

6. NCAs shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

7. Paragraphs 2, 3, 5 and 6 shall be subject to the following exceptions:

(a) supervisory financial reporting concerning less significant credit institutions the assets of which have a total value equal to or less than EUR 3 billion shall include the information specified in Annex III, as a common minimum, instead of the information specified in paragraphs 2, 3, 5 or 6;

(b) a less significant branch shall not report supervisory financial information if the total value of its assets is below or equal to EUR 3 billion.

8. For the purposes of paragraph 7, the total value of the assets of the less significant credit institution and less significant branch shall be determined on the basis of the prudential reporting in accordance with applicable law. If the total value of the assets of a less significant credit institution cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of the most recent audited annual accounts, and if those annual accounts are not available, on the basis of the annual accounts prepared in accordance with applicable national accounting laws. If the total value of the assets of a less significant branch cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of statistical data reported pursuant to Regulation (EU) No 1071/2013 of the European Central Bank ⁽¹⁾.

9. Less significant credit institutions and less significant branches shall start reporting information in accordance with paragraphs 2, 3, 5 and 6 from the next reporting reference date for quarterly reporting where the total value of the assets of a less significant credit institution or a less significant branch exceeds EUR 3 billion on four consecutive reporting reference dates for quarterly reporting. Less significant credit institutions and less significant branches shall start reporting information in accordance with paragraph 7 where the total value of the assets of a less significant credit institution or a less significant branch is below or equal to EUR 3 billion on three consecutive reporting reference dates for quarterly reporting.

⁽¹⁾ Regulation (EU) No 1071/2013 of the European Central Bank of 24 September 2013 concerning the balance sheet of the monetary financial institutions sector (ECB/2013/33) (OJ L 297, 7.11.2013, p. 1).

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10. The information specified in paragraphs 2, 3, 5, 6, and 7 shall be reported as provided for in Article 6(5) of this Regulation.

11. NCAs may collect the information to be submitted to the ECB specified in paragraphs 2, 3, 5, 6, and 7 as a part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

*Article 14***Format and frequency of reporting on an individual basis for credit institutions which are part of a less significant supervised group**

1. Less significant credit institutions applying IFRS under Regulation (EC) No 1606/2002 either because they prepare their annual accounts in conformity with the accounting standards referred to therein, or because they apply them for supervisory reporting pursuant to Article 24(2) of Regulation (EU) No 575/2013, and which are part of a less significant supervised group shall report supervisory financial information to the relevant NCA on an individual basis.

2. The supervisory financial reporting referred to in paragraph 1 shall take place with the frequency specified in Article 9 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex II.

3. NCAs shall submit to the ECB any additional template specified in Annex III of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

4. Less significant credit institutions, other than those referred to in paragraph 1, which are subject to national accounting frameworks based on Directive 86/635/EEC and part of a less significant supervised group shall report supervisory financial information to the relevant NCA.

5. The supervisory financial reporting referred to in paragraph 4 shall take place with the frequency specified in Article 11 of Implementing Regulation (EU) No 680/2014 and shall include the common minimum information specified in Annex II.

6. NCAs shall submit to the ECB any additional template specified in Annex IV of Implementing Regulation (EU) No 680/2014 that the NCA collects. NCAs shall notify the ECB in advance of any such additional template they intend to transmit.

7. As an exception to paragraphs 2, 3, 5 and 6 supervisory financial reporting by less significant credit institutions the assets of which have a total value equal to or less than EUR 3 billion shall include the information specified in Annex III. For this purpose, the total value of the assets of the less significant credit institution shall be determined on the basis of the prudential reporting in accordance with applicable law. If the total value of the assets of a less significant credit institution cannot be determined on the basis of the prudential reporting, it shall be determined on the basis of the most recent audited annual accounts, and if those annual accounts are not available, on the basis of the annual accounts prepared in accordance with applicable national accounting laws.

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8. Less significant credit institutions shall start reporting information in accordance with paragraphs 2, 3, 5 and 6 from the next reporting reference date for quarterly reporting where the total value of the assets of a less significant credit institution exceeds EUR 3 billion on four consecutive reporting reference dates for quarterly reporting. Less significant credit institutions shall start reporting information in accordance with paragraph 7 where the total value of the assets of a less significant credit institution is below or equal to EUR 3 billion on three consecutive reporting reference dates for quarterly reporting.

9. The information specified in paragraphs 2, 3, 5, 6 and 7 shall be reported as provided for in Article 6(5) of this Regulation.

10. NCAs may collect the information to be submitted to the ECB specified in paragraphs 2, 3, 5, 6, and 7 as a part of a broader national reporting framework which, in compliance with the relevant Union or national law, includes additional supervisory financial information and also serves purposes other than supervisory purposes, such as statistical purposes.

*Article 15***Reporting reference dates and remittance dates for less significant credit institutions and less significant branches**

1. The information concerning less significant credit institutions and less significant branches specified in Articles 13 and 14 shall have the following reporting reference dates:

(a) for quarterly reporting, 31 March, 30 June, 30 September and 31 December;

(b) for semi-annual reporting, 30 June and 31 December;

(c) for annual reporting, 31 December.

2. Information referring to a period shall be reported cumulatively from the first day of the calendar year to the reporting reference date.

3. As an exception to paragraphs 1 and 2, where less significant credit institutions are permitted by NCAs to report their supervisory financial information based on an accounting year that deviates from the calendar year, NCAs may adjust the reporting reference dates to the accounting year-end. The adjusted reporting reference dates shall be three, six, nine and 12 months after the beginning of the accounting year. Data referring to a period shall be reported cumulatively from the first day of the accounting year to the reporting reference date.

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4. NCAs shall submit to the ECB the supervisory financial information concerning less significant credit institutions and less significant branches specified in Articles 13 and 14 by close of business on the following remittance dates:

- (a) for less significant credit institutions which are not part of a supervised group and for less significant branches, the 25th working day following the remittance dates referred to in Implementing Regulation (EU) No 680/2014;
- (b) for less significant credit institutions which are part of a less significant supervised group, the 35th working day following the remittance dates referred to in Implementing Regulation (EU) No 680/2014.

5. NCAs shall decide when less significant credit institutions and less significant branches have to report supervisory financial information in order for them to meet these deadlines.

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TITLE IV

DATA QUALITY AND IT LANGUAGE*Article 16***Data quality checks**

NCAs shall monitor and ensure the quality and reliability of the information submitted to the ECB. For these purposes, NCAs shall follow the specifications in Articles 4 and 5 of Decision ECB/2014/29.

▼ M1*Article 17***IT language for the transmission of information from national competent authorities to the ECB**

NCAs shall transmit the information specified in this Regulation in accordance with the relevant eXtensible Business Reporting Language taxonomy in order to provide a uniform technical format for the exchange of data. For these purposes, NCAs shall follow the specifications set out in Article 6 of Decision ECB/2014/29.

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TITLE V

TRANSITIONAL AND FINAL PROVISIONS**▼ M1***Article 19***Transitional provisions**

1. If a less significant supervised entity becomes significant before 1 January 2018 it shall be classified as a significant supervised entity for the purpose of this Regulation 18 months after a decision as referred to in Article 45(1) of Regulation (EU) No 468/2014 (ECB/2014/17) has been notified to it.

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2. If the total value of the assets of a less significant supervised entity on an individual or consolidated basis exceeds EUR 3 billion before 1 January 2018 it shall start to report in accordance with the relevant provisions of this Regulation on the first reporting reference date that occurs at least 18 months after the threshold has been exceeded.

3. If the total value of the assets of a subsidiary established in a non-participating Member State or a third country exceeds EUR 3 billion before 1 January 2018 the information shall be reported in accordance with Article 9(1) on the first reporting reference date that occurs at least 18 months after the threshold has been exceeded.

▼ B*Article 20***Final provision**

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

The Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

▼ B*ANNEX I***Simplified supervisory financial reporting**

1. For ► **M1** ————— ◀ supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised entities applying national accounting frameworks based on Directive 86/635/EEC that are compatible with IFRS, ‘Simplified supervisory financial reporting’ includes the templates from Annex III to Implementing Regulation (EU) No 680/2014 listed in Table 1.
2. For ► **M1** ————— ◀ supervised entities applying national accounting frameworks based on Directive 86/635/EEC other than those included in paragraph 1, ‘Simplified supervisory financial reporting’ includes the templates from Annex IV to Implementing Regulation (EU) No 680/2014 listed in Table 2.

▼ M1

- 2a. As an exception to paragraph 2, each NCA may decide that entities referred to in paragraph 2 and established in its Member State report:
 - (a) the information specified in template 9.1 or the information specified in template 9.1.1 from Annex IV to Implementing Regulation (EU) No 680/2014;
 - (b) the information specified in template 11.1 or the information specified in template 11.2 from Annex IV to Implementing Regulation (EU) No 680/2014;
 - (c) the information specified in template 12.0 or the information specified in template 12.1 from Annex IV to Implementing Regulation (EU) No 680/2014; and
 - (d) the information specified in template 16.3 or the information specified in template 16.4 from Annex IV to Implementing Regulation (EU) No 680/2014.

▼ B

3. The information in paragraphs 1 and 2 is reported in accordance with the instructions in Annex V to Implementing Regulation (EU) No 680/2014.

▼ M1

4. Templates 17.1, 17.2 and 17.3 in Tables 1 and 2 are provided only for credit institutions reporting on a consolidated basis. Template 40.1 in Tables 1 and 2 is provided for credit institutions reporting on a consolidated basis and credit institutions that are not part of a group reporting on an individual basis.

▼ B

5. For the purpose of calculating the threshold mentioned in Part 2 of Tables 1 and 2 in this Annex, Article 5(a)(4) of Implementing Regulation (EU) 680/2014 applies.

▼ M1*Table 1*

Template number	Name of the template or of the group of templates
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity

▼ **M1**

Template number	Name of the template or of the group of templates
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	Breakdown of non-trading loans and advances by product
6.1	Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	Derivatives – Trading and economic hedges
	Hedge accounting
11.1	Derivatives — Hedge accounting: Breakdown by type of risk and type of hedge
	Movements in allowances and provisions for credit losses
12.1	Movements in allowances and provisions for credit losses
	Collateral and guarantees received
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2	Collateral obtained by taking possession during the period [held at the reporting date]
13.3	Collateral obtained by taking possession [tangible assets] accumulated
14	Fair value hierarchy: financial instruments at fair value
	Breakdown of selected statement of profit or loss items
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
	Reconciliation between accounting and CRR scope of consolidation: Balance Sheet
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures — loan commitments, financial guarantees and other commitments given

▼ **M1**

Template number	Name of the template or of the group of templates
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
18	Performing and non-performing exposures
19	Forborne exposures
	PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]
	Geographical breakdown
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty
	PART 4 [ANNUAL]
	Group structure
40.1	Group structure: 'entity-by-entity'

Table 2

Template number	Name of the template or of the group of templates
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets

▼ **M1**

Template number	Name of the template or of the group of templates
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets
5.1	Breakdown of non-trading loans and advances by product
6.1	Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	Derivatives – Trading and economic hedges
	Hedge accounting
11.1	Derivatives — Hedge accounting: Breakdown by type of risk and type of hedge
11.2	Derivatives — Hedge accounting under national GAAP: Breakdown by type of risk
	Movements in allowances and provisions for credit losses
12.0	Movements in allowances for credit losses and impairment of equity instruments under national GAAP
12.1	Movements in allowances and provisions for credit losses
	Collateral and guarantees received
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2	Collateral obtained by taking possession during the period [held at the reporting date]
13.3	Collateral obtained by taking possession [tangible assets] accumulated

▼ **M1**

Template number	Name of the template or of the group of templates
14	Fair value hierarchy: financial instruments at fair value
	Breakdown of selected statement of profit or loss items
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
16.4	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by risk
	Reconciliation between accounting and CRR scope of consolidation: Balance Sheet
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures — loan commitments, financial guarantees and other commitments given
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
18	Performing and non-performing exposures
19	Forborne exposures
	PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]
	Geographical breakdown
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty
	PART 4 [ANNUAL]
	Group structure
40.1	Group structure: ‘entity-by-entity’

▼B*ANNEX II***Over-simplified supervisory financial reporting**

1. For supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised entities applying national accounting frameworks based on Directive 86/635/EEC that are compatible with IFRS, 'Over-simplified supervisory financial reporting' includes the templates from Annex III to Implementing Regulation (EU) No 680/2014 listed in Table 3.

▼M1*Table 3*

Template number	Name of the template or of the group of templates
	PART 1 [QUARTERLY FREQUENCY]
	Balance sheet statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	Breakdown of non-trading loans and advances by product
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
10	Derivatives – Trading and economic hedges
	Hedge accounting

▼ M1

Template number	Name of the template or of the group of templates
11.1	Derivatives — Hedge accounting: Breakdown by type of risk and type of hedge
	Movements in allowances and provisions for credit losses
12.1	Movements in allowances and provisions for credit losses
14	Fair value hierarchy: financial instruments at fair value
18	Performing and non-performing exposures
19	Forborne exposures

▼ B

2. For supervised entities applying national accounting frameworks based on Directive 86/635/EEC other than those included in paragraph 1, ‘Over-simplified supervisory financial reporting’ includes the templates from Annex IV to Implementing Regulation (EU) No 680/2014 listed in Table 4.

▼ M1

Table 4

Template number	Name of the template or of the group of templates
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance sheet statement: equity
2	Statement of profit or loss
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets

▼ M1

Template number	Name of the template or of the group of templates
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets
5.1	Breakdown of non-trading loans and advances by product
	Breakdown of financial liabilities
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
10	Derivatives – Trading and economic hedges
	Hedge accounting
11.1	Derivatives — hedge accounting: Breakdown by type of risk and type of hedge
11.2	Derivatives — Hedge accounting under national GAAP: Breakdown by type of risk
	Movements in allowances and provisions for credit losses
12.0	Movements in allowances for credit losses and impairment of equity instruments under national GAAP
12.1	Movements in allowances and provisions for credit losses
18	Performing and non-performing exposures
19	Forborne exposures

▼ B

3. The information in paragraphs 1 and 2 is reported in accordance with the instructions provided in Annex V to Implementing Regulation (EU) No 680/2014.

▼ M1
▼ CI

4. As an exception to paragraph 2, each NCA may decide that entities referred to in paragraph 2 and established in its Member State report:
- (a) the information specified in template 9.1 or the information specified in template 9.1.1 from Annex IV to Implementing Regulation (EU) No 680/2014;
 - (b) the information specified in template 11.1 or the information specified in template 11.2 from Annex IV to Implementing Regulation (EU) No 680/2014;
 - (c) the information specified in template 12.0 or the information specified in template 12.1 from Annex IV to Implementing Regulation (EU) No 680/2014.

*ANNEX III***Supervisory financial reporting data points**

1. For supervised entities applying IFRS under Regulation (EC) No 1606/2002, as well as for supervised entities applying national accounting frameworks based on Directive 86/635/EEC that are compatible with IFRS, 'Supervisory financial reporting data points' includes the data points from Annex III to Implementing Regulation (EU) No 680/2014 identified in Annex IV.
2. For supervised entities applying national accounting frameworks based on Directive 86/635/EEC other than those included in paragraph 1, 'Supervisory financial reporting data points' includes the data points from Annex IV to Implementing Regulation (EU) No 680/2014 identified in Annex V.
3. The information in paragraphs 1 and 2 is reported in accordance with the instructions provided in Annex V to Implementing Regulation (EU) No 680/2014.

▼ M1

ANNEX IV

'FINREP data points' under IFRS or National GAAP compatible with IFRS





FINREP templates for IFRS		
Template number	Template code	Name of the template or of the group of template
		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
5.1	F 05.01	Breakdown of non-trading Loans and advances by product
		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
10	F 10.00	Derivatives - Trading and economic hedges
		Hedge accounting
11.1	F 11.01	Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge
18	F 18.00	Performing and non-performing exposures
19	F 19.00	Forborne exposures

COLOUR CODE IN TEMPLATES:

 Data point to be submitted

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	Cash, cash balances at central banks and other demand deposits	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1		
030	Cash balances at central banks	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	5	

▼ **M1**

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
050	Financial assets held for trading	<i>IFRS 9.Appendix A</i>		
060	Derivatives	<i>IFRS 9.Appendix A</i>	10	
070	Equity instruments	<i>IAS 32.11</i>	4	
080	Debt securities	<i>Annex V.Part 1.31</i>	4	
090	Loans and advances	<i>Annex V.Part 1.32</i>	4	
096	Non-trading financial assets mandatorily at fair value through profit or loss	<i>IFRS 7.8(a)(ii); IFRS 9.4.1.4</i>	4	
097	Equity instruments	<i>IAS 32.11</i>	4	
098	Debt securities	<i>Annex V.Part 1.31</i>	4	
099	Loans and advances	<i>Annex V.Part 1.32</i>	4	
100	Financial assets designated at fair value through profit or loss	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>	4	
120	Debt securities	<i>Annex V.Part 1.31</i>	4	
130	Loans and advances	<i>Annex V.Part 1.32</i>	4	
141	Financial assets at fair value through other comprehensive income	<i>IFRS 7.8(h); IFRS 9.4.1.2A</i>	4	
142	Equity instruments	<i>IAS 32.11</i>	4	
143	Debt securities	<i>Annex V.Part 1.31</i>	4	
144	Loans and advances	<i>Annex V.Part 1.32</i>	4	
181	Financial assets at amortised cost	<i>IFRS 7.8(f); IFRS 9.4.1.2</i>	4	
182	Debt securities	<i>Annex V.Part 1.31</i>	4	
183	Loans and advances	<i>Annex V.Part 1.32</i>	4	
240	Derivatives – Hedge accounting	<i>IFRS 9.6.2.1; Annex V.Part 1.22</i>	11	

▼ M1

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	<i>IAS 39.89A(a); IFRS 9.6.5.8</i>		
260	Investments in subsidiaries, joint ventures and associates	<i>IAS 1.54(e); Annex V.Part 1.21, Part 2.4</i>	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(1)(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 2.7</i>		
380	TOTAL ASSETS	<i>IAS 1.9(a), IG 6</i>		

▼ **M1****1.2 Liabilities**

		<i>References</i>	<i>Breakdown in table</i>	Carrying amount
				<i>Annex V.Part 1.27</i>
				010
010	Financial liabilities held for trading	<i>IFRS 7.8 (e) (ii); IFRS 9.BA.6</i>	8	
020	Derivatives	<i>IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)</i>	10	
030	Short positions	<i>IFRS 9.BA7(b)</i>	8	
040	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	8	
050	Debt securities issued	<i>Annex V.Part 1.37</i>	8	
060	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	8	
070	Financial liabilities designated at fair value through profit or loss	<i>IFRS 7.8 (e)(i); IFRS 9.4.2.2</i>	8	
080	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	8	
090	Debt securities issued	<i>Annex V.Part 1.37</i>	8	
100	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	8	
110	Financial liabilities measured at amortised cost	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	8	
120	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	8	
130	Debt securities issued	<i>Annex V.Part 1.37</i>	8	
140	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	8	
150	Derivatives – Hedge accounting	<i>IFRS 9.6.2.1; Annex V.Part 1.26</i>	11	

▼ **M1**

		<i>References</i>	<i>Breakdown in table</i>	Carrying amount
				<i>Annex V.Part 1.27</i>
				010
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	<i>IAS 39.89A(b), IFRS 9.6.5.8</i>		
170	Provisions	<i>IAS 37.10; IAS 1.54(l)</i>	43	
180	Pensions and other post employment defined benefit obligations	<i>IAS 19.63; IAS 1.78(d); Annex V.Part 2.9</i>	43	
190	Other long term employee benefits	<i>IAS 19.153; IAS 1.78(d); Annex V.Part 2.10</i>	43	
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>IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11</i>	9 12 43	
230	Other provisions	<i>IAS 37.14</i>	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 2.12</i>		
280	Other liabilities	<i>Annex V.Part 2.13</i>		
290	Liabilities included in disposal groups classified as held for sale	<i>IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14</i>		
300	TOTAL LIABILITIES	<i>IAS 1.9(b); IG 6</i>		

▼ M1

1.3 Equity

		References	Breakdown in table	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			
040	Share premium	<i>IAS 1.78(e); CRR art 4(1)(124)</i>	46	
050	Equity instruments issued other than capital	<i>Annex V.Part 2.18-19</i>	46	
060	Equity component of compound financial instruments	<i>IAS 32.28-29; Annex V.Part 2.18</i>		
070	Other equity instruments issued	<i>Annex V.Part 2.19</i>		
080	Other equity	<i>IFRS 2.10; Annex V.Part 2.20</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, IG6; IAS 19.120(c)</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.IG6; IAS 28.10</i>		
320	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income</i>	<i>IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21</i>		

▼ **M1**

		References	Breakdown in table	Carrying amount
				010
330	<i>Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income</i>	<i>IAS 1.7(e); IFRS 9.5.7.5;.6.5.3; IFRS 7.24C; Annex V.Part 2.22</i>		
340	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]</i>	<i>IFRS 9.5.7.5;.6.5.8(b); Annex V.Part 2.22</i>		
350	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]</i>	<i>IAS 1.7(e); IFRS 9.5.7.5;.6.5.8(a); Annex V.Part 2.57</i>		
360	<i>Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk</i>	<i>IAS 1.7(f); IFRS 9 5.7.7; Annex V.Part 2.23</i>		
128	Items that may be reclassified to profit or loss	<i>IAS 1.82A(a) (ii)</i>		
130	<i>Hedge of net investments in foreign operations [effective portion]</i>	<i>IFRS9.6.5.13(a); IFRS7.24B(b)(ii)(iii); IFRS 7.24C(b)(i)(iv),.24E(a); Annex V.Part 2.24</i>		
140	<i>Foreign currency translation</i>	<i>IAS 21.52(b); IAS 21.32, 38-49</i>		
150	<i>Hedging derivatives. Cash flow hedges reserve [effective portion]</i>	<i>IAS 1.7 (e); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i);.24E; IFRS 9.6.5.11(b); Annex V.Part 2.25</i>		
155	<i>Fair value changes of debt instruments measured at fair value through other comprehensive income</i>	<i>IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26</i>		
165	<i>Hedging instruments [not designated elements]</i>	<i>IAS 1.7(g)(h); IFRS 9.6.5.15;.6.5.16; IFRS 7.24 E (b)(c); Annex V.Part 2.60</i>		

▼ M1

		References	Breakdown in table	Carrying amount
				010
170	Non-current assets and disposal groups classified as held for sale	IFRS 5.38, IG Example 12		
180	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	IAS 1.IG6; IAS 28.10		
190	Retained earnings	CRR art 4(1)(123)		
200	Revaluation reserves	IFRS 1.30, D5-D8; Annex V.Part 2.28		
210	Other reserves	IAS 1.54; IAS 1.78(e)		
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method	IAS 28.11; Annex V.Part 2.29		
230	Other	Annex V.Part 2.29		
240	(-) Treasury shares	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30	46	
250	Profit or loss attributable to owners of the parent	IAS 1.81B (b)(ii)	2	
260	(-) Interim dividends	IAS 32.35		
270	Minority interests [Non-controlling interests]	IAS 1.54(q)		
280	Accumulated Other Comprehensive Income	CRR art 4(1)(100)	46	
290	Other items		46	
300	TOTAL EQUITY	IAS 1.9(c), IG 6	46	
310	TOTAL EQUITY AND TOTAL LIABILITIES	IAS 1.IG6		

▼ M1

2. Statement of profit or loss

		References	Breakdown in table	Current period
				010
010	Interest income	<i>IAS 1.97; Annex V.Part 2.31</i>	16	
020	Financial assets held for trading	<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34</i>		
025	Non-trading financial assets mandatorily at fair value through profit or loss	<i>IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1</i>		
030	Financial assets designated at fair value through profit or loss	<i>IFRS 7.20(a)(i), B5(e)</i>		
041	Financial assets at fair value through other comprehensive income	<i>IFRS 7.20(b); IFRS 9.5.7.10-11; IFRS 9.4.1.2A</i>		
051	Financial assets at amortised cost	<i>IFRS 7.20(b); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		
070	Derivatives - Hedge accounting, interest rate risk	<i>IFRS 9.Appendix A; .B6.6.16; Annex V.Part 2.35</i>		
080	Other assets	<i>Annex V.Part 2.36</i>		
085	Interest income on liabilities	<i>IFRS 9.5.7.1, Annex V.Part 2.37</i>		
090	(Interest expenses)	<i>IAS 1.97; Annex V.Part 2.31</i>	16	
100	(Financial liabilities held for trading)	<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34</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); IFRS 9.5.7.2</i>		
130	(Derivatives - Hedge accounting, interest rate risk)	<i>IAS 39.9; Annex V.Part 2.35</i>		

▼ M1

		References	Breakdown in table	Current period
				010
140	(Other liabilities)	<i>Annex V.Part 2.38</i>		
145	(Interest expense on assets)	<i>IFRS 9.5.7.1, Annex V.Part 2.39</i>		
150	(Expenses on share capital repayable on demand)	<i>IFRIC 2.11</i>		
160	Dividend income	<i>Annex V.Part 2.40</i>	31	
170	Financial assets held for trading	<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.40</i>		
175	Non-trading financial assets mandatorily at fair value through profit or loss	<i>IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1A; Annex V.Part 2.40</i>		
191	Financial assets at fair value through other comprehensive income	<i>IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V.Part 2.41</i>		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method	<i>Annex V Part 2 .42</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>Annex V.Part 2.45</i>	16	
231	Financial assets at fair value through other comprehensive income	<i>IFRS 9.4.12A; IFRS 9.5.7.10-11</i>		
241	Financial assets at amortised cost	<i>IFRS 7.20(a)(v); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		

▼ M1

		References	Breakdown in table	Current period
				010
260	Financial liabilities measured at amortised cost	<i>IFRS 7.20(a)(v); IFRS 9.5.7.2</i>		
270	Other			
280	Gains or (-) losses on financial assets and liabilities held for trading, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46</i>	16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46</i>		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44</i>	16, 45	
300	Gains or (-) losses from hedge accounting, net	<i>Annex V.Part 2.47</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; Annex V. Part 2.48</i>	45	
340	Other operating income	<i>Annex V.Part 2.314-316</i>	45	
350	(Other operating expenses)	<i>Annex V.Part 2.314-316</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>		

▼ M1

		References	Breakdown in table	Current period
				010
420	(Other intangible assets)	<i>IAS 1.104; IAS 38.118(e)(vi)</i>		
425	Modification gains or (-) losses, net	<i>IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49</i>		
426	Financial assets at fair value through other comprehensive income	<i>IFRS 7.35J</i>		
427	Financial assets at amortised cost	<i>IFRS 7.35J</i>		
430	(Provisions or (-) reversal of provisions)	<i>IAS 37.59, 84; IAS 1.98(b)(f)(g)</i>	9 12 43	
440	(Commitments and guarantees given)	<i>IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50</i>		
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(a)(viii); IFRS 9.5.4.4; Annex V Part 2.51, 53</i>	12	
481	(Financial assets at fair value through other comprehensive income)	<i>IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8</i>	12	
491	(Financial assets at amortised cost)	<i>IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8</i>	12	
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>		

▼ **M1**

		References	Breakdown in table	Current period
				010
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 subsidiaries, joint ventures and associates accounted for using the equity method	<i>Annex V.Part 2.54</i>		
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 2.55</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(ea); IFRS 5.33(a), 5.33 A; Annex V Part 2.56</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 1.81A(a)</i>		
680	Attributable to minority interest [non-controlling interests]	<i>IAS 1.81B (b)(i)</i>		
690	Attributable to owners of the parent	<i>IAS 1.81B (b)(ii)</i>		

▼ **M1**

5. Breakdown of non-trading loans and advances by product

5.1 Loans and advances other than held for trading and trading assets by product

			References	Gross carrying amount	Carrying amount <i>Annex V.Part 1.27</i>						
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households	
					<i>Annex V.Part 1.34</i>	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(f)</i>
					005	010	020	030	040	050	060
By product	010	On demand [call] and short notice [current account]	<i>Annex V.Part 2.85(a)</i>								
	020	Credit card debt	<i>Annex V.Part 2.85(b)</i>								
	030	Trade receivables	<i>Annex V.Part 2.85(c)</i>								
	040	Finance leases	<i>Annex V.Part 2.85(d)</i>								
	050	Reverse repurchase loans	<i>Annex V.Part 2.85(e)</i>								
	060	Other term loans	<i>Annex V.Part 2.85(f)</i>								
	070	Advances that are not loans	<i>Annex V.Part 2.85(g)</i>								
	080	LOANS AND ADVANCES	<i>Annex V.Part 1.32, 44(a)</i>								

▼ M1

			<i>References</i>	Gross carrying amount	Carrying amount <i>Annex V.Part 1.27</i>						
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households	
					<i>Annex V.Part 1.34</i>	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(f)</i>
					005	010	020	030	040	050	060
By collateral	090	of which: Loans collateralized by immovable property	<i>Annex V.Part 2.86(a), 87</i>								
	100	of which: other collateralized loans	<i>Annex V.Part 2.86(b), 87</i>								
By purpose	110	of which: credit for consumption	<i>Annex V.Part 2.88(a)</i>								
	120	of which: lending for house purchase	<i>Annex V.Part 2.88(b)</i>								
By subordination	130	of which: project finance loans	<i>Annex V.Part 2.89; CRR Art 147(8)</i>								

▼ M1

8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk	
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting		
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
			010	020	030	037		040
010	Derivatives	IFRS 9.BA.7(a)						
020	Short positions	FRS 9.BA.7(b)						
030	Equity instruments	IAS 32.11						
040	Debt securities	Annex V.Part 1.31						
050	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36						
060	Central banks	Annex V.Part 1.42(a), 44(c)						
070	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1						
080	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2						

▼ M1

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	040
090	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
100	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
110	General governments	Annex V.Part 1.42(b), 44(c)					
120	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
130	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
140	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
150	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					

▼ M1

			Carrying amount <i>Annex V.Part 1.27</i>				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
		<i>References National GAAP compatible IFRS</i>	<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	<i>IFRS 7.24A(a); IFRS 9.6</i>	<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
			010	020	030	037	040
160	Credit institutions	<i>Annex V.Part 1.42(c),44(c)</i>					
170	<i>Current accounts / overnight deposits</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>					
180	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>					
190	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>					
200	<i>Repurchase agreements</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>					
210	Other financial corporations	<i>Annex V.Part 1.42(d),44(c)</i>					
220	<i>Current accounts / overnight deposits</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>					

▼ M1

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	
			010	020	030	037	040
230	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
240	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
250	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
260	Non-financial corporations	Annex V.Part 1.42(e), 44(c)					
270	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
280	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
290	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					

▼ M1

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk	
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting		
			IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
			010	020	030	037		040
300	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4						
310	Households	Annex V.Part 1.42(f), 44(c)						
320	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1						
330	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2						
340	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97						
350	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4						
360	Debt securities issued	Annex V.Part 1.37, Part 2.98						

▼ M1

		References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
			<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	<i>IFRS 7.24A(a); IFRS 9.6</i>	
			010	020	030	037	040
370	Certificates of deposits	<i>Annex V.Part 2.98(a)</i>					
380	Asset-backed securities	<i>CRR art 4(1)(61)</i>					
390	Covered bonds	<i>CRR art 129</i>					
400	Hybrid contracts	<i>Annex V.Part 2.98(d)</i>					
410	Other debt securities issued	<i>Annex V.Part 2.98(e)</i>					
420	<i>Convertible compound financial instruments</i>	<i>IAS 32.AG 31</i>					
430	<i>Non-convertible</i>						
440	Other financial liabilities	<i>Annex V.Part 1.38-41</i>					
450	FINANCIAL LIABILITIES						

▼ M1

8.2 Subordinated financial liabilities

		References	Carrying amount	
			Designated at fair value through profit or loss	At amortized cost
			<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>
			010	020
010	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		
020	Debt securities issued	<i>Annex V.Part 1.37</i>		
030	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V.Part 2.99-100</i>		

10. Derivatives - Trading and economic hedges

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			<i>Annex V.Part 2.120, 131</i>	<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
010	Interest rate	<i>Annex V.Part 2.129(a)</i>				
020	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				

▼M1

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			<i>Annex V.Part 2.120, 131</i>	<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
030	OTC options	<i>Annex V.Part 2.136</i>				
040	OTC other	<i>Annex V.Part 2.136</i>				
050	Organised market options	<i>Annex V.Part 2.136</i>				
060	Organised market other	<i>Annex V.Part 2.136</i>				
070	Equity	<i>Annex V.Part 2.129(b)</i>				
080	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
090	OTC options	<i>Annex V.Part 2.136</i>				
100	OTC other	<i>Annex V.Part 2.136</i>				
110	Organised market options	<i>Annex V.Part 2.136</i>				
120	Organised market other	<i>Annex V.Part 2.136</i>				
130	Foreign exchange and gold	<i>Annex V.Part 2.129(c)</i>				
140	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				

▼ M1

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			<i>Annex V.Part 2.120, 131</i>	<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
150	OTC options	<i>Annex V.Part 2.136</i>				
160	OTC other	<i>Annex V.Part 2.136</i>				
170	Organised market options	<i>Annex V.Part 2.136</i>				
180	Organised market other	<i>Annex V.Part 2.136</i>				
190	Credit	<i>Annex V.Part 2.129(d)</i>				
195	of which: economic hedges with use of the fair value option	<i>IFRS 9.6.7.1; Annex V.Part 2.140</i>				
201	of which: other economic hedges	<i>Annex V.Part 2.137-140</i>				
210	Credit default swap					
220	Credit spread option					
230	Total return swap					
240	Other					

▼M1

By type of risk / By product or by type of market		References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			<i>Annex V.Part 2.120, 131</i>	<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
250	Commodity	<i>Annex V.Part 2.129(e)</i>				
260	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
270	Other	<i>Annex V.Part 2.129(f)</i>				
280	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
290	DERIVATIVES	<i>IFRS 9.Appendix A</i>				
300	of which: OTC - credit institutions	<i>Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142</i>				
310	of which: OTC - other financial corporations	<i>Annex V.Part 1.42(d), 44(e), Part 2.141(b)</i>				
320	of which: OTC - rest	<i>Annex V.Part 1.44(e), Part 2.141(c)</i>				

▼ M1

11. Hedge accounting

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>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
010	Interest rate	<i>Annex V.Part 2.129(a)</i>				
020	OTC options	<i>Annex V.Part 2.136</i>				
030	OTC other	<i>Annex V.Part 2.136</i>				
040	Organised market options	<i>Annex V.Part 2.136</i>				
050	Organised market other	<i>Annex V.Part 2.136</i>				
060	Equity	<i>Annex V.Part 2.129(b)</i>				
070	OTC options	<i>Annex V.Part 2.136</i>				
080	OTC other	<i>Annex V.Part 2.136</i>				
090	Organised market options	<i>Annex V.Part 2.136</i>				
100	Organised market other	<i>Annex V.Part 2.136</i>				
110	Foreign exchange and gold	<i>Annex V.Part 2.129(c)</i>				
120	OTC options	<i>Annex V.Part 2.136</i>				

▼ M1

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
130	OTC other	<i>Annex V.Part 2.136</i>				
140	Organised market options	<i>Annex V.Part 2.136</i>				
150	Organised market other	<i>Annex V.Part 2.136</i>				
160	Credit	<i>Annex V.Part 2.129(d)</i>				
170	Credit default swap	<i>Annex V.Part 2.136</i>				
180	Credit spread option	<i>Annex V.Part 2.136</i>				
190	Total return swap	<i>Annex V.Part 2.136</i>				
200	Other	<i>Annex V.Part 2.136</i>				
210	Commodity	<i>Annex V.Part 2.129(e)</i>				
220	Other	<i>Annex V.Part 2.129(f)</i>				
230	FAIR VALUE HEDGES	<i>IFRS 7.24A; IAS 39.86(a); IFRS 9.6.5.2(a)</i>				
240	Interest rate	<i>Annex V.Part 2.129(a)</i>				

▼ M1

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
250	OTC options	<i>Annex V.Part 2.136</i>				
260	OTC other	<i>Annex V.Part 2.136</i>				
270	Organised market options	<i>Annex V.Part 2.136</i>				
280	Organised market other	<i>Annex V.Part 2.136</i>				
290	Equity	<i>Annex V.Part 2.129(b)</i>				
300	OTC options	<i>Annex V.Part 2.136</i>				
310	OTC other	<i>Annex V.Part 2.136</i>				
320	Organised market options	<i>Annex V.Part 2.136</i>				
330	Organised market other	<i>Annex V.Part 2.136</i>				
340	Foreign exchange and gold	<i>Annex V.Part 2.129(c)</i>				
350	OTC options	<i>Annex V.Part 2.136</i>				
360	OTC other	<i>Annex V.Part 2.136</i>				
370	Organised market options	<i>Annex V.Part 2.136</i>				
380	Organised market other	<i>Annex V.Part 2.136</i>				

▼ M1

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
390	Credit	<i>Annex V.Part 2.129(d)</i>				
400	Credit default swap	<i>Annex V.Part 2.136</i>				
410	Credit spread option	<i>Annex V.Part 2.136</i>				
420	Total return swap	<i>Annex V.Part 2.136</i>				
430	Other	<i>Annex V.Part 2.136</i>				
440	Commodity	<i>Annex V.Part 2.129(e)</i>				
450	Other	<i>Annex V.Part 2.129(f)</i>				
460	CASH FLOW HEDGES	<i>IFRS 7.24A; IAS 39.86(b); IFRS 9.6.5.2(b)</i>				
470	HEDGE OF NET INVESTMENTS IN A FOREIGN OPERATION	<i>IFRS 7.24A; IAS 39.86(c); IFRS 9.6.5.2(c)</i>				
480	PORTFOLIO FAIR VALUE HEDGES OF INTEREST RATE RISK	<i>IAS 39.71, 81A, 89A, AG 114-132</i>				
490	PORTFOLIO CASH FLOW HEDGES OF INTEREST RATE RISK	<i>IAS 39.71</i>				

▼ **M1**

By product or by type of market		References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>IFRS 7.24A; Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
500	DERIVATIVES-HEDGE ACCOUNTING	<i>IFRS 7.24A; IAS 39.9; IFRS 9.6.1</i>				
510	of which: OTC - credit institutions	<i>Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142</i>				
520	of which: OTC - other financial corporations	<i>Annex V.Part 1.42(d), 44(e), Part 2.141(b)</i>				
530	of which: OTC - rest	<i>Annex V.Part 1.44(e), Part 2.141(c)</i>				

▼ **M1**

18. Information on performing and non-performing exposures

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing			
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030	055
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				
020	Central banks	<i>Annex V. Part 1.42(a)</i>				
030	General governments	<i>Annex V. Part 1.42(b)</i>				
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing			
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030	055
				<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	
		<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	
080	Central banks	<i>Annex V. Part 1.42(a)</i>				
090	General governments	<i>Annex V. Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87</i>				
150	Households	<i>Annex V. Part 1.42(f)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020		
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87</i>				
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a)</i>				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.233(a)</i>				
181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				
182	Central banks	<i>Annex V. Part 1.42(a)</i>				
183	General governments	<i>Annex V. Part 1.42(b)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount				
			010	Performing			
				020	Not past due or Past due ≤ 30 days		Past due > 30 days ≤ 90 days
					030	055	
<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>				
184	Credit institutions	<i>Annex V. Part 1.42(c)</i>					
185	Other financial corporations	<i>Annex V. Part 1.42(d)</i>					
186	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>					
191	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>					
192	Central banks	<i>Annex V. Part 1.42(a)</i>					
193	General governments	<i>Annex V. Part 1.42(b)</i>					
194	Credit institutions	<i>Annex V. Part 1.42(c)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing			
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030	055
		<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	
195	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
197	Households	<i>Annex V. Part 1.42(f)</i>				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(b)</i>				
211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020		
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>
212	Central banks	<i>Annex V. Part 1.42(a)</i>				
213	General governments	<i>Annex V. Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
221	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount				
			010	Performing		030	055
				Not past due or Past due ≤ 30 days			
				Past due > 30 days ≤ 90 days			
<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>				
222	Central banks	<i>Annex V. Part 1.42(a)</i>					
223	General governments	<i>Annex V. Part 1.42(b)</i>					
224	Credit institutions	<i>Annex V. Part 1.42(c)</i>					
225	Other financial corporations	<i>Annex V. Part 1.42(d)</i>					
226	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>					
227	Households	<i>Annex V. Part 1.42(f)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount				
			Performing			Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030		
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>					

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing			
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030	055
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V. Part 2.220</i>				
340	Loan commitments given	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 113, 116, 224</i>				
350	Central banks	<i>Annex V. Part 1.42(a)</i>				
360	General governments	<i>Annex V. Part 1.42(b)</i>				
370	Credit institutions	<i>Annex V. Part 1.42(c)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing			
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030	055
		<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	
380	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
390	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
400	Households	<i>Annex V. Part 1.42(f)</i>				
410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V. Part 1.44(f), Part 2.102-105, 114, 116, 225</i>				
420	Central banks	<i>Annex V. Part 1.42(a)</i>				
430	General governments	<i>Annex V. Part 1.42(b)</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing			
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020	030	055
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>
440	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
450	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
460	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
470	Households	<i>Annex V. Part 1.42(f)</i>				
480	Other Commitments given	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 115, 116, 224</i>				

▼ **M1**

		<i>References</i>	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
			010	020		
			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>
490	Central banks	<i>Annex V. Part 1.42(a)</i>				
500	General governments	<i>Annex V. Part 1.42(b)</i>				
510	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
520	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
530	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
540	Households	<i>Annex V. Part 1.42(f)</i>				
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V. Part 2.217</i>				

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount						
			Non-performing						
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
			060	070	080	090	100	105	110
		<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V. Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.238(a)</i>
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>							
020	Central banks	<i>Annex V. Part 1.42(a)</i>							
030	General governments	<i>Annex V. Part 1.42(b)</i>							
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>							
050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>							
060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>							
070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>							

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
			Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	CRR art 178; Annex V. Part 2.238(b)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.238(a)
080	Central banks	Annex V. Part 1.42(a)								
090	General governments	Annex V. Part 1.42(b)								
100	Credit institutions	Annex V. Part 1.42(c)								
110	Other financial corporations	Annex V. Part 1.42(d)								
120	Non-financial corporations	Annex V. Part 1.42(e)								
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)								
140	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87								
150	Households	Annex V. Part 1.42(f)								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
			Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87								
170	Of which: Credit for consumption	Annex V.Part 2.88(a)								
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)								
181	Debt securities	Annex V.Part 1.31, 44(b)								
182	Central banks	Annex V.Part 1.42(a)								
183	General governments	Annex V.Part 1.42(b)								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
			Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)
184	Credit institutions	Annex V.Part 1.42(c)								
185	Other financial corporations	Annex V.Part 1.42(d)								
186	Non-financial corporations	Annex V.Part 1.42(e)								
191	Loans and advances	Annex V.Part 1.32, 44(a)								
192	Central banks	Annex V.Part 1.42(a)								
193	General governments	Annex V.Part 1.42(b)								
194	Credit institutions	Annex V.Part 1.42(c)								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
		<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V. Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.238(a)</i>	
195	Other financial corporations	<i>Annex V. Part 1.42(d)</i>								
196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>								
197	Households	<i>Annex V. Part 1.42(f)</i>								
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(b)</i>								
211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
		<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)</i>	
212	Central banks	<i>Annex V.Part 1.42(a)</i>								
213	General governments	<i>Annex V.Part 1.42(b)</i>								
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>								
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>								
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>								
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
		<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)</i>	
222	Central banks	<i>Annex V.Part 1.42(a)</i>								
223	General governments	<i>Annex V.Part 1.42(b)</i>								
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>								
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>								
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>								
227	Households	<i>Annex V.Part 1.42(f)</i>								

▼ M1

		<i>References</i>	Gross carrying amount / Nominal amount							
			Non-performing							
				Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
			060	070	080	090	100	105	110	120
			<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V. Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.238(a)</i>
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(c), 234</i>								
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V. Part 2.217</i>								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
				Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
			060	070	080	090	100	105	110	120
			<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>								
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>								
350	Central banks	<i>Annex V.Part 1.42(a)</i>								
360	General governments	<i>Annex V.Part 1.42(b)</i>								
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired	
			060	070	080	090	100	105	110	120
			<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)</i>
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>								
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>								
400	Households	<i>Annex V.Part 1.42(f)</i>								
410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>								
420	Central banks	<i>Annex V.Part 1.42(a)</i>								
430	General governments	<i>Annex V.Part 1.42(b)</i>								

▼ M1

		References	Gross carrying amount / Nominal amount							
			Non-performing							
				Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
			060	070	080	090	100	105	110	120
		<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.238(a)</i>	
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>								
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>								
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>								
470	Households	<i>Annex V.Part 1.42(f)</i>								
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>								

▼ M1

		References	Gross carrying amount / Nominal amount						
			Non-performing						
			Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ 180 days	Past due > 180 days ≤ 1 year	Past due > 1 year ≤ 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
			060	070	080	090	100	105	110
		<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V. Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.238(a)</i>
490	Central banks	<i>Annex V. Part 1.42(a)</i>							
500	General governments	<i>Annex V. Part 1.42(b)</i>							
510	Credit institutions	<i>Annex V. Part 1.42(c)</i>							
520	Other financial corporations	<i>Annex V. Part 1.42(d)</i>							
530	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>							
540	Households	<i>Annex V. Part 1.42(f)</i>							
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V. Part 2.217</i>							

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions									
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years		
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year						
							130	140			150	160
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>										
020	Central banks	<i>Annex V. Part 1.42(a)</i>										
030	General governments	<i>Annex V. Part 1.42(b)</i>										
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>										
050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>										
060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>										
070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>										

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		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions									
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years		
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year						
							130	140			150	160
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
080	Central banks	<i>Annex V. Part 1.42(a)</i>										
090	General governments	<i>Annex V. Part 1.42(b)</i>										
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>										
110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>										
120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>										
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>										
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87</i>										
150	Households	<i>Annex V. Part 1.42(f)</i>										

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years	
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year					
							130	140			150
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
160	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87									
170	Of which: Credit for consumption	Annex V. Part 2.88(a)									
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V. Part 2.233(a)									
181	Debt securities	Annex V. Part 1.31, 44(b)									
182	Central banks	Annex V. Part 1.42(a)									
183	General governments	Annex V. Part 1.42(b)									

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		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years	
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year					
							130	140			150
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
184	Credit institutions	<i>Annex V. Part 1.42(c)</i>									
185	Other financial corporations	<i>Annex V. Part 1.42(d)</i>									
186	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>									
191	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>									
192	Central banks	<i>Annex V. Part 1.42(a)</i>									
193	General governments	<i>Annex V. Part 1.42(b)</i>									
194	Credit institutions	<i>Annex V. Part 1.42(c)</i>									

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		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year < = 5 year	Past due > 5 years	
				Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days	Past due > 180 days < = 1 year					
							130	140			150
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
195	Other financial corporations	Annex V.Part 1.42(d)									
196	Non-financial corporations	Annex V.Part 1.42(e)									
197	Households	Annex V.Part 1.42(f)									
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)									
211	Debt securities	Annex V.Part 1.31, 44(b)									

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		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years	
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year					
							130	140			150
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
212	Central banks	<i>Annex V. Part 1.42(a)</i>									
213	General governments	<i>Annex V. Part 1.42(b)</i>									
214	Credit institutions	<i>Annex V. Part 1.42(c)</i>									
215	Other financial corporations	<i>Annex V. Part 1.42(d)</i>									
216	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>									
221	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>									

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years	
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year					
							130	140			150
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
222	Central banks	<i>Annex V. Part 1.42(a)</i>									
223	General governments	<i>Annex V. Part 1.42(b)</i>									
224	Credit institutions	<i>Annex V. Part 1.42(c)</i>									
225	Other financial corporations	<i>Annex V. Part 1.42(d)</i>									
226	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>									
227	Households	<i>Annex V. Part 1.42(f)</i>									

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		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions									
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years		
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year						
							130	140			150	160
<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(c), 234</i>										
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V. Part 2.217</i>										

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions									
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years		
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year						
							130	140			150	160
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>										
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>										
350	Central banks	<i>Annex V.Part 1.42(a)</i>										
360	General governments	<i>Annex V.Part 1.42(b)</i>										
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>										

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions									
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years		
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year						
							130	140			150	160
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
380	Other financial corporations	Annex V.Part 1.42(d)										
390	Non-financial corporations	Annex V.Part 1.42(e)										
400	Households	Annex V.Part 1.42(f)										
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225										
420	Central banks	Annex V.Part 1.42(a)										
430	General governments	Annex V.Part 1.42(b)										

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year < = 5 year	Past due > 5 years	
				130	140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days			Past due > 180 days < = 1 year
							160	170			180
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
440	Credit institutions	Annex V.Part 1.42(c)									
450	Other financial corporations	Annex V.Part 1.42(d)									
460	Non-financial corporations	Annex V.Part 1.42(e)									
470	Households	Annex V.Part 1.42(f)									
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224									

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions									
			Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Past due > 1 year <= 5 year	Past due > 5 years		
				Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year						
							130	140			150	160
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
490	Central banks	<i>Annex V. Part 1.42(a)</i>										
500	General governments	<i>Annex V. Part 1.42(b)</i>										
510	Credit institutions	<i>Annex V. Part 1.42(c)</i>										
520	Other financial corporations	<i>Annex V. Part 1.42(d)</i>										
530	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>										
540	Households	<i>Annex V. Part 1.42(f)</i>										
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V. Part 2.217</i>										

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>		
020	Central banks	<i>Annex V.Part 1.42(a)</i>		
030	General governments	<i>Annex V.Part 1.42(b)</i>		
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
080	Central banks	<i>Annex V.Part 1.42(a)</i>		
090	General governments	<i>Annex V.Part 1.42(b)</i>		
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>		
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>		
150	Households	<i>Annex V.Part 1.42(f)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87</i>		
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a)</i>		
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.233(a)</i>		
181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>		
182	Central banks	<i>Annex V. Part 1.42(a)</i>		
183	General governments	<i>Annex V. Part 1.42(b)</i>		

▼M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V, Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V, Part 2, 239</i>	<i>Annex V, Part 2, 239</i>
184	Credit institutions	<i>Annex V, Part 1.42(c)</i>		
185	Other financial corporations	<i>Annex V, Part 1.42(d)</i>		
186	Non-financial corporations	<i>Annex V, Part 1.42(e)</i>		
191	Loans and advances	<i>Annex V, Part 1.32, 44(a)</i>		
192	Central banks	<i>Annex V, Part 1.42(a)</i>		
193	General governments	<i>Annex V, Part 1.42(b)</i>		
194	Credit institutions	<i>Annex V, Part 1.42(c)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
197	Households	<i>Annex V.Part 1.42(f)</i>		
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(b)</i>		
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
212	Central banks	<i>Annex V.Part 1.42(a)</i>		
213	General governments	<i>Annex V.Part 1.42(b)</i>		
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
222	Central banks	<i>Annex V.Part 1.42(a)</i>		
223	General governments	<i>Annex V.Part 1.42(b)</i>		
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
227	Households	<i>Annex V.Part 1.42(f)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>		
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>		
350	Central banks	<i>Annex V.Part 1.42(a)</i>		
360	General governments	<i>Annex V.Part 1.42(b)</i>		
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>		

▼ M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
400	Households	<i>Annex V.Part 1.42(f)</i>		
410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>		
420	Central banks	<i>Annex V.Part 1.42(a)</i>		
430	General governments	<i>Annex V.Part 1.42(b)</i>		

▼M1

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V, Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V, Part 2. 239</i>	<i>Annex V, Part 2. 239</i>
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
470	Households	<i>Annex V.Part 1.42(f)</i>		
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>		

▼ **M1**

		<i>References</i>	Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Collateral received and financial guarantees received	
			Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			200	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
490	Central banks	<i>Annex V.Part 1.42(a)</i>		
500	General governments	<i>Annex V.Part 1.42(b)</i>		
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
540	Households	<i>Annex V.Part 1.42(f)</i>		
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>		

▼ M1

19. Information forborne exposures

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	Performing exposures with forbearance measures			
				020	Instruments with modifications in their terms and conditions 030	Refinancing 040	of which: Performing forborne exposures under probation reclassified from non-performing 050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>	
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>					
020	Central banks	<i>Annex V. Part 1.42(a)</i>					
030	General governments	<i>Annex V. Part 1.42(b)</i>					
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>					
080	Central banks	<i>Annex V.Part 1.42(a)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
090	General governments	<i>Annex V.Part 1.42(b)</i>					
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>					
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>					
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>					
150	Households	<i>Annex V.Part 1.42(f)</i>					
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>					
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>					
183	General governments	<i>Annex V.Part 1.42(b)</i>					
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>					
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>					
192	Central banks	<i>Annex V.Part 1.42(a)</i>					
193	General governments	<i>Annex V.Part 1.42(b)</i>					
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>					
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					

▼ M1

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
197	Households	<i>Annex V.Part 1.42(f)</i>					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(b)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>					
212	Central banks	<i>Annex V.Part 1.42(a)</i>					
213	General governments	<i>Annex V.Part 1.42(b)</i>					
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>					
222	Central banks	<i>Annex V.Part 1.42(a)</i>					
223	General governments	<i>Annex V.Part 1.42(b)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>					
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>					
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
227	Households	<i>Annex V.Part 1.42(f)</i>					

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(c)</i>					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>					

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
			Performing exposures with forbearance measures				
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.247</i>					
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246</i>					

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V.Part 1.42(a)</i>						
030	General governments	<i>Annex V.Part 1.42(b)</i>						
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>						

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		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>						

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
090	General governments	<i>Annex V.Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>						
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>						

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>						
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>						

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		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>						
183	General governments	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>						
193	General governments	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						

▼ M1

		References	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(b)</i>						

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		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>						
212	Central banks	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>						

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>						
222	Central banks	<i>Annex V.Part 1.42(a)</i>						
223	General governments	<i>Annex V.Part 1.42(b)</i>						

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
227	Households	<i>Annex V.Part 1.42(f)</i>						

▼ M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(c)</i>						
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>						

▼M1

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.247</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246</i>						

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received		
					140	Instruments with modifications in their terms and conditions 150	Refinancing 160	Collateral received on exposures with forbearance measures 170	Financial guarantees received on exposures with forbearance measures 180
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>							
020	Central banks	<i>Annex V. Part 1.42(a)</i>							
030	General governments	<i>Annex V. Part 1.42(b)</i>							
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
					140	Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures
						150			
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>							
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>							
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>							
080	Central banks	<i>Annex V.Part 1.42(a)</i>							

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
					140	Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures
						150			
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267	Annex V. Part 2. 268	Annex V. Part 2. 268			
090	General governments	<i>Annex V.Part 1.42(b)</i>							
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>							
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>							
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Collateral received and financial guarantees received	
				Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
						120	130	140	150
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>							
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>							
150	Households	<i>Annex V.Part 1.42(f)</i>							
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>							

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions 140	Refinancing 150	Collateral received on exposures with forbearance measures 160	Financial guarantees received on exposures with forbearance measures 170	
									180
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a)</i>							
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.249(a)</i>							
181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received		
					140	Instruments with modifications in their terms and conditions 150	Refinancing 160	Collateral received on exposures with forbearance measures 170	Financial guarantees received on exposures with forbearance measures 180
182	Central banks	<i>Annex V.Part 1.42(a)</i>							
183	General governments	<i>Annex V.Part 1.42(b)</i>							
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>							
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>							
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Collateral received and financial guarantees received	
				Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
						120	130	140	150
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>							
192	Central banks	<i>Annex V.Part 1.42(a)</i>							
193	General governments	<i>Annex V.Part 1.42(b)</i>							
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>							
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>							

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures	
									140
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>							
197	Households	<i>Annex V.Part 1.42(f)</i>							
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(b)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
					140	Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures
						150			
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>							
212	Central banks	<i>Annex V.Part 1.42(a)</i>							
213	General governments	<i>Annex V.Part 1.42(b)</i>							
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
					140	Instruments with modifications in their terms and conditions	Refinancing	170	Financial guarantees received on exposures with forbearance measures
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>							
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>							
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>							
222	Central banks	<i>Annex V.Part 1.42(a)</i>							
223	General governments	<i>Annex V.Part 1.42(b)</i>							

▼ M1

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received		
					140	Instruments with modifications in their terms and conditions 150	Refinancing 160	Collateral received on exposures with forbearance measures 170	Financial guarantees received on exposures with forbearance measures 180
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>							
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>							
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>							
227	Households	<i>Annex V.Part 1.42(f)</i>							

▼ M1

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures	
									140
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(c)</i>							
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>							

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		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Collateral received and financial guarantees received	
				Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
						120	130	140	150
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.247</i>							
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246</i>							

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ANNEX V

‘FINREP data points’ under national accounting frameworks

FINREP Templates for GAAP		
Template number	Template code	Name of the template or of the group of template
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
5.1	F 05.01	Breakdown of non-trading Loans and advances by product
		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
10	F 10.00	Derivatives - Trading and economic hedges
		Hedge accounting
11.2	F 11.02	Derivatives - Hedge accounting under national GAAP: Breakdown by type of risk
18	F 18.00	Performing and non-performing exposures
19	F 19.00	Forborne exposures

COLOUR CODE IN TEMPLATES:



Parts for national GAAP reporters

Cell not to be submitted for reporting institutions subject to the relevant accounting framework

Data point to be submitted

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1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
010	Cash, cash balances at central banks and other demand deposits	<i>BAD art 4.Assets(1)</i>	<i>IAS 1.54 (i)</i>		
020	Cash on hand	<i>Annex V.Part 2.1</i>	<i>Annex V.Part 2.1</i>		
030	Cash balances at central banks	<i>BAD art 13(2); Annex V.Part 2.2</i>	<i>Annex V.Part 2.2</i>		
040	Other demand deposits	<i>Annex V.Part 2.3</i>	<i>Annex V.Part 2.3</i>	5	
050	Financial assets held for trading		<i>IFRS 9.Appendix A</i>		
060	Derivatives		<i>IFRS 9.Appendix A</i>	10	
070	Equity instruments		<i>IAS 32.11</i>	4	
080	Debt securities		<i>Annex V.Part 1.31</i>	4	
090	Loans and advances		<i>Annex V.Part 1.32</i>	4	
091	Trading financial assets	<i>BAD Article 32-33; Annex V.Part 1.17</i>			
092	Derivatives	<i>CRR Annex II; Annex V.Part 1.17, 27</i>		10	
093	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>		4	
094	Debt securities	<i>Annex V.Part 1.31</i>		4	
095	Loans and advances	<i>Annex V.Part 1.32</i>		4	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
096	Non-trading financial assets mandatorily at fair value through profit or loss		<i>IFRS 7.8(a)(ii); IFRS 9.4.1.4</i>	4	
097	Equity instruments		<i>IAS 32.11</i>	4	
098	Debt securities		<i>Annex V.Part 1.31</i>	4	
099	Loans and advances		<i>Annex V.Part 1.32</i>	4	
100	Financial assets designated at fair value through profit or loss	<i>Accounting Directive art 8(1)(a), (6)</i>	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>	4	
110	Equity instruments			4	
120	Debt securities	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>	4	
130	Loans and advances	<i>Annex V.Part 1.32</i>	<i>Annex V.Part 1.32</i>	4	
141	Financial assets at fair value through other comprehensive income		<i>IFRS 7.8(h); IFRS 9.4.1.2A</i>	4	
142	Equity instruments		<i>IAS 32.11</i>	4	
143	Debt securities		<i>Annex V.Part 1.31</i>	4	
144	Loans and advances		<i>Annex V.Part 1.32</i>	4	
171	Non-trading non-derivative financial assets measured at fair value through profit or loss	<i>BAD art 36(2)</i>		4	
172	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>		4	
173	Debt securities	<i>Annex V.Part 1.31</i>		4	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
174	Loans and advances	<i>Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32</i>		4	
175	Non-trading non-derivative financial assets measured at fair value to equity	<i>Accounting Directive art 8(1)(a), (8)</i>		4	
176	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>		4	
177	Debt securities	<i>Annex V.Part 1.31</i>		4	
178	Loans and advances	<i>Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32</i>		4	
181	Financial assets at amortised cost		<i>IFRS 7.8(f); IFRS 9.4.1.2</i>	4	
182	Debt securities		<i>Annex V.Part 1.31</i>	4	
183	Loans and advances		<i>Annex V.Part 1.32</i>	4	
231	Non-trading non-derivative financial assets measured at a cost-based method	<i>BAD art 35; Accounting Directive Article 6(1)(i) and Article 8(2); Annex V.Part 1.18, 19</i>		4	
390	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>		4	
232	Debt securities	<i>Annex V.Part 1.31</i>		4	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
233	Loans and advances	<i>Annex V.Part 1.32</i>		4	
234	Other non-trading non-derivative financial assets	<i>BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20</i>		4	
235	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>		4	
236	Debt securities	<i>Annex V.Part 1.31</i>		4	
237	Loans and advances	<i>Annex V.Part 1.32</i>		4	
240	Derivatives – Hedge accounting	<i>Accounting Directive art 8(1)(a), (6), (8); IAS 39.9; Annex V.Part 1.22</i>	<i>IFRS 9.6.2.1; Annex V.Part 1.22</i>	11	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	<i>Accounting Directive art 8(5), (6); IAS 39.89A (a)</i>	<i>IAS 39.89A(a); IFRS 9.6.5.8</i>		
260	Investments in subsidiaries, joint ventures and associates	<i>BAD art 4.Assets(7)-(8); Accounting Directive art 2(2); Annex V.Part 1.21, Part 2.4</i>	<i>IAS 1.54(e); Annex V.Part 1.21, Part 2.4</i>	40	
270	Tangible assets	<i>BAD art 4.Assets(10)</i>			
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>BAD art 4.Assets(9); CRR art 4(1)(115)</i>	<i>IAS 1.54(c); CRR art 4(1)(115)</i>		

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
310	Goodwill	<i>BAD art 4.Assets(9); CRR art 4(1)(113)</i>	<i>IFRS 3.B67(d); CRR art 4(1)(113)</i>		
320	Other intangible assets	<i>BAD art 4.Assets(9)</i>	<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>Accounting Directive art 17(1)(f); CRR art 4(1)(106)</i>	<i>IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)</i>		
360	Other assets	<i>Annex V.Part 2.5, 6</i>	<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 2.7</i>		
375	(-) Haircuts for trading assets at fair value	<i>Annex V Part 1.29</i>			
380	TOTAL ASSETS	<i>BAD art 4 Assets</i>	<i>IAS 1.9(a), IG 6</i>		

1.2 Liabilities

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
010	Financial liabilities held for trading		<i>IFRS 7.8 (e) (ii); IFRS 9.BA.6</i>	8	
020	Derivatives		<i>IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)</i>	10	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
030	Short positions		<i>IFRS 9.BA7(b)</i>	8	
040	Deposits		<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	8	
050	Debt securities issued		<i>Annex V.Part 1.37</i>	8	
060	Other financial liabilities		<i>Annex V.Part 1.38-41</i>	8	
061	Trading financial liabilities	<i>Accounting Directive art 8(1)(a),(3),(6)</i>		8	
062	Derivatives	<i>CRR Annex II; Annex V.Part 1.25</i>		10	
063	Short positions			8	
064	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		8	
065	Debt securities issued	<i>Annex V.Part 1.37</i>		8	
066	Other financial liabilities	<i>Annex V.Part 1.38-41</i>		8	
070	Financial liabilities designated at fair value through profit or loss	<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>	<i>IFRS 7.8 (e)(i); IFRS 9.4.2.2</i>	8	
080	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	8	
090	Debt securities issued	<i>Annex V.Part 1.37</i>	<i>Annex V.Part 1.37</i>	8	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
100	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	<i>Annex V.Part 1.38-41</i>	8	
110	Financial liabilities measured at amortised cost		<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	8	
120	Deposits		<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	8	
130	Debt securities issued		<i>Annex V.Part 1.37</i>	8	
140	Other financial liabilities		<i>Annex V.Part 1.38-41</i>	8	
141	Non-trading non-derivative financial liabilities measured at a cost-based method	<i>Accounting Directive art 8(3)</i>		8	
142	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		8	
143	Debt securities issued	<i>Annex V.Part 1.37</i>		8	
144	Other financial liabilities	<i>Annex V.Part 1.38-41</i>		8	
150	Derivatives – Hedge accounting	<i>Accounting Directive art 8(1)(a), (6), (8)(a); Annex V.Part 1.26</i>	<i>IFRS 9.6.2.1; Annex V.Part 1.26</i>	11	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	<i>Accounting Directive art 8(5), (6); Annex V.Part 2.8; IAS 39.89A(b)</i>	<i>IAS 39.89A(b), IFRS 9.6.5.8</i>		
170	Provisions	<i>BAD art 4.Liabilities(6)</i>	<i>IAS 37.10; IAS 1.54(l)</i>	43	

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
175	Funds for general banking risks [if presented within liabilities]	<i>BAD art 38.1; CRR art 4(112); Annex V.Part 2.15</i>			
180	Pensions and other post employment defined benefit obligations	<i>Annex V.Part 2.9</i>	<i>IAS 19.63; IAS 1.78(d); Annex V.Part 2.9</i>	43	
190	Other long term employee benefits	<i>Annex V.Part 2.10</i>	<i>IAS 19.153; IAS 1.78(d); Annex V.Part 2.10</i>	43	
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>BAD Article 4 Liabilities (6)(c), Off balance sheet items, Article 27(11), Article 28(8), Article 33</i>	<i>IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11</i>	9 12 43	
230	Other provisions	<i>BAD Article 4 Liabilities (6)(c), Off balance sheet items</i>	<i>IAS 37.14</i>	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>Accounting Directive art 17(1)(f); CRR art 4(1)(108)</i>	<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 2.12</i>		
280	Other liabilities	<i>Annex V.Part 2.13</i>	<i>Annex V.Part 2.13</i>		

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					<i>Annex V.Part 1.27-28</i>
					010
290	Liabilities included in disposal groups classified as held for sale		<i>IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14</i>		
295	Haircuts for trading liabilities at fair value	<i>Annex V Part 1.29</i>			
300	TOTAL LIABILITIES		<i>IAS 1.9(b);IG 6</i>		

1.3 Equity

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					010
010	Capital				<i>BAD art 4.Liabilities(9), BAD art 22</i>
020	Paid up capital	<i>BAD art 4.Liabilities(9)</i>	<i>IAS 1.78(e)</i>		
030	Unpaid capital which has been called up	<i>BAD art 4.Liabilities(9); Annex V.Part 2.17</i>			
040	Share premium	<i>BAD art 4.Liabilities(10); CRR art 4(1)(124)</i>	<i>IAS 1.78(e); CRR art 4(1)(124)</i>	46	
050	Equity instruments issued other than capital	<i>Annex V.Part 2.18-19</i>	<i>Annex V.Part 2.18-19</i>	46	
060	Equity component of compound financial instruments	<i>Accounting Directive art 8(6); Annex V.Part 2.18</i>	<i>IAS 32.28-29; Annex V.Part 2.18</i>		
070	Other equity instruments issued	<i>Annex V.Part 2.19</i>	<i>Annex V.Part 2.19</i>		
080	Other equity	<i>Annex V.Part 2.20</i>	<i>IFRS 2.10; Annex V.Part 2.20</i>		
090	Accumulated other comprehensive income	<i>CRR art 4(1)(100)</i>	<i>CRR art 4(1)(100)</i>	46	

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		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
095	Items that will not be reclassified to profit or loss		IAS 1.82A(a)		
100	Tangible assets		IAS 16.39-41		
110	Intangible assets		IAS 38.85-87		
120	Actuarial gains or (-) losses on defined benefit pension plans		IAS 1.7, IG6; IAS 19.120(c)		
122	Non-current assets and disposal groups classified as held for sale		IFRS 5.38, IG Example 12		
124	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates		IAS 1.IG6; IAS 28.10		
320	Fair value changes of equity instruments measured at fair value through other comprehensive income		IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21		
330	Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income		IAS 1.7(e); IFRS 9.5.7.5; 6.5.3; IFRS 7.24C; Annex V.Part 2.22		
340	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]		IFRS 9.5.7.5; 6.5.8(b); Annex V.Part 2.22		
350	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]		IAS 1.7(e); IFRS 9.5.7.5; 6.5.8(a); Annex V.Part 2.57		

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		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
360	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk		IAS 1.7(f); IFRS 9 5.7.7; Annex V.Part 2.23		
128	Items that may be reclassified to profit or loss		IAS 1.82A(a) (ii)		
130	Hedge of net investments in foreign operations [effective portion]	Accounting Directive art 8(1)(a), (6)(8)	IFRS9.6.5.13(a); IFRS7.24B(b)(ii)(iii); IFRS 7.24C(b)(i)(iv);.24E(a); Annex V.Part 2.24		
140	Foreign currency translation	BAD art 39(6)	IAS 21.52(b); IAS 21.32, 38-49		
150	Hedging derivatives. Cash flow hedges reserve [effective portion]	Accounting Directive art 8(1)(a), (6)(8)	IAS 1.7 (e); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i);.24E; IFRS 9.6.5.11(b); Annex V.Part 2.25		
155	Fair value changes of debt instruments measured at fair value through other comprehensive income		IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26		
165	Hedging instruments [not designated elements]		IAS 1.7(g)(h); IFRS 9.6.5.15;.6.5.16; IFRS 7.24E (b)(c); Annex V.Part 2.60		
170	Non-current assets and disposal groups classified as held for sale		IFRS 5.38, IG Example 12		

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					010
180	<i>Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates</i>		<i>IAS 1.IG6; IAS 28.10</i>		
190	Retained earnings	<i>BAD art 4.Liabilities(13); CRR art 4(1)(123)</i>	<i>CRR art 4(1)(123)</i>		
200	Revaluation reserves	<i>BAD art 4.Liabilities(12)</i>	<i>IFRS 1.30, D5-D8; Annex V.Part 2.28</i>		
201	Tangible assets	<i>Accounting Directive art 7(1)</i>			
202	Equity instruments	<i>Accounting Directive art 7(1)</i>			
203	Debt securities	<i>Accounting Directive art 7(1)</i>			
204	Other	<i>Accounting Directive art 7(1)</i>			
205	Fair value reserves	<i>Accounting Directive art 8(1)(a)</i>			
206	Hedge of net investments in foreign operations	<i>Accounting Directive art 8(1)(a), (8)(b)</i>			
207	Hedging derivatives.Cash flow hedges	<i>Accounting Directive art 8(1)(a), (8)(a); CRR article 30(a)</i>			
208	Hedging derivatives. Other hedges	<i>Accounting Directive art 8(1)(a), (8)(a)</i>			
209	Non-trading non-derivative financial assets measured at fair value to equity	<i>Accounting Directive art 8(1)(a), (8)(2)</i>			

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Carrying amount
					010
210	Other reserves	<i>BAD art 4 Liabilities(11)-(13)</i>	<i>IAS 1.54; IAS 1.78(e)</i>		
215	Funds for general banking risks [if presented within equity]	<i>BAD art 38.1; CRR art 4(112); Annex V.Part 2.15</i>			
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method	<i>Accounting Directive art 9(7)(a); art 27; Annex V.Part 2.29</i>	<i>IAS 28.11; Annex V.Part 2.29</i>		
230	Other	<i>Annex V.Part 2.29</i>	<i>Annex V.Part 2.29</i>		
235	First consolidation differences	<i>Accounting Directive art 24(3)(c)</i>			
240	(-) Treasury shares	<i>Accounting Directive Annex III Annex III Assets D(III)(2); BAD art 4 Assets (12); Annex V.Part 2.30</i>	<i>IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30</i>	46	
250	Profit or loss attributable to owners of the parent	<i>BAD art 4.Liabilities(14)</i>	<i>IAS 1.81B (b)(ii)</i>	2	
260	(-) Interim dividends	<i>CRR Article 26(2b)</i>	<i>IAS 32.35</i>		
270	Minority interests [Non-controlling interests]	<i>Accounting Directive art 24(4)</i>	<i>IAS 1.54(q)</i>		
280	Accumulated Other Comprehensive Income	<i>CRR art 4(1)(100)</i>	<i>CRR art 4(1)(100)</i>	46	
290	Other items			46	
300	TOTAL EQUITY		<i>IAS 1.9(c), IG 6</i>	46	
310	TOTAL EQUITY AND TOTAL LIABILITIES	<i>BAD art 4.Liabilities</i>	<i>IAS 1.IG6</i>		

▼ **M1****2. Statement of profit or loss**

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Current period
					010
010	Interest income	<i>BAD art 27.Vertical layout(1); Annex V.Part 2.31</i>	<i>IAS 1.97; Annex V.Part 2.31</i>	16	
020	Financial assets held for trading		<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34</i>		
025	Non-trading financial assets mandatorily at fair value through profit or loss		<i>IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1</i>		
030	Financial assets designated at fair value through profit or loss		<i>IFRS 7.20(a)(i), B5(e)</i>		
041	Financial assets at fair value through other comprehensive income		<i>IFRS 7.20(b); IFRS 9.5.7.10-11; IFRS 9.4.1.2A</i>		
051	Financial assets at amortised cost		<i>IFRS 7.20(b); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		
070	Derivatives - Hedge accounting, interest rate risk		<i>IFRS 9.Appendix A; .B6.6.16; Annex V.Part 2.35</i>		
080	Other assets		<i>Annex V.Part 2.36</i>		
085	Interest income on liabilities	<i>Annex V.Part 2.37</i>	<i>IFRS 9.5.7.1, Annex V.Part 2.37</i>		
090	(Interest expenses)	<i>BAD art 27.Vertical layout(2); Annex V.Part 2.31</i>	<i>IAS 1.97; Annex V.Part 2.31</i>	16	
100	(Financial liabilities held for trading)		<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34</i>		
110	(Financial liabilities designated at fair value through profit or loss)		<i>IFRS 7.20(a)(i), B5(e)</i>		

▼ M1

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Current period
					010
120	(Financial liabilities measured at amortised cost)		<i>IFRS 7.20(b); IFRS 9.5.7.2</i>		
130	(Derivatives - Hedge accounting, interest rate risk)		<i>IAS 39.9; Annex V.Part 2.35</i>		
140	(Other liabilities)		<i>Annex V.Part 2.38</i>		
145	(Interest expense on assets)	<i>Annex V.Part 2.39</i>	<i>IFRS 9.5.7.1, Annex V.Part 2.39</i>		
150	(Expenses on share capital repayable on demand)		<i>IFRIC 2.11</i>		
160	Dividend income	<i>BAD art 27.Vertical layout(3); Annex V.Part 2.40</i>	<i>Annex V.Part 2.40</i>	31	
170	Financial assets held for trading		<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.40</i>		
175	Non-trading financial assets mandatorily at fair value through profit or loss		<i>IFRS 7.20(a)(i), B5(e),IFRS 9.5.7.1A; Annex V.Part 2.40</i>		
191	Financial assets at fair value through other comprehensive income		<i>IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V.Part 2.41</i>		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method	<i>Annex V Part 2 .42</i>	<i>Annex V Part 2 .42</i>		
200	Fee and commission income	<i>BAD art 27.Vertical layout(4)</i>	<i>IFRS 7.20(c)</i>	22	
210	(Fee and commission expenses)	<i>BAD art 27.Vertical layout(5)</i>	<i>IFRS 7.20(c)</i>	22	

▼ M1

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Current period
					010
220	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	<i>BAD art 27.Vertical layout(6)</i>	<i>Annex V.Part 2.45</i>	16	
231	Financial assets at fair value through other comprehensive income		<i>IFRS 9.4.12A; IFRS 9.5.7.10-11</i>		
241	Financial assets at amortised cost		<i>IFRS 7.20(a)(v); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		
260	Financial liabilities measured at amortised cost		<i>IFRS 7.20(a)(v); IFRS 9.5.7.2</i>		
270	Other				
280	Gains or (-) losses on financial assets and liabilities held for trading, net		<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46</i>	16	
285	Gains or (-) losses on trading financial assets and liabilities, net	<i>BAD art 27.Vertical layout(6)</i>		16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net		<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46</i>		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net		<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44</i>	16, 45	
295	Gains or (-) losses on non-trading financial assets and liabilities, net	<i>BAD art 27.Vertical layout(6)</i>		16	
300	Gains or (-) losses from hedge accounting, net	<i>Accounting Directive art 8(1)(a), (6), (8)</i>	<i>Annex V.Part 2.47</i>	16	

▼ M1

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
310	Exchange differences [gain or (-) loss], net	BAD art 39	IAS 21.28, 52 (a)		
320	Gains or (-) losses on derecognition of investments in subsidiaries, joint ventures and associates, net	BAD art 27.Vertical layout(13)-(14); Annex V Part 2.56			
330	Gains or (-) losses on derecognition of non-financial assets, net	Annex V. Part 2.48	IAS 1.34; Annex V. Part 2.48	45	
340	Other operating income	BAD art 27.Vertical layout(7); Annex V.Part 2.314-316	Annex V.Part 2.314-316	45	
350	(Other operating expenses)	BAD art 27.Vertical layout(10); Annex V.Part 2.314-316	Annex V.Part 2.314-316	45	
355	TOTAL OPERATING INCOME, NET				
360	(Administrative expenses)	BAD art 27.Vertical layout(8)			
370	(Staff expenses)	BAD art 27.Vertical layout(8)(a)	IAS 19.7; IAS 1.102, IG 6	44	
380	(Other administrative expenses)	BAD art 27.Vertical layout(8)(b);			
390	(Depreciation)		IAS 1.102, 104		
400	(Property, Plant and Equipment)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 16.73(e)(vii)		
410	(Investment Properties)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 40.79(d)(iv)		
415	(Goodwill)	BAD art 27.Vertical layout(9)			

▼ M1

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
420	(Other intangible assets)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 38.118(e)(vi)		
425	Modification gains or (-) losses, net		IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49		
426	Financial assets at fair value through other comprehensive income		IFRS 7.35J		
427	Financial assets at amortised cost		IFRS 7.35J		
430	(Provisions or (-) reversal of provisions)		IAS 37.59, 84; IAS 1.98(b)(f)(g)	9 12 43	
440	(Commitments and guarantees given)	BAD art 27.Vertical layout(11)-(12)	IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50		
450	(Other provisions)				
455	(Increases or (-) decreases of the fund for general banking risks, net)	BAD art 38.2			
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	BAD art 35-37, Annex V.Part 2.52, 53	IFRS 7.20(a)(viii); IFRS 9.5.4.4; Annex V Part 2.51, 53	12	
481	(Financial assets at fair value through other comprehensive income)		IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8	12	
491	(Financial assets at amortised cost)		IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8	12	
510	(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)	BAD art 27.Vertical layout(13)-(14)	IAS 28.40-43	16	

▼ **M1**

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	Current period
					010
520	(Impairment or (-) reversal of impairment on non-financial assets)		<i>IAS 36.126(a)(b)</i>	16	
530	(Property, plant and equipment)	<i>BAD art 27.Vertical layout(9)</i>	<i>IAS 16.73(e)(v-vi)</i>		
540	(Investment properties)	<i>BAD art 27.Vertical layout(9)</i>	<i>IAS 40.79(d)(v)</i>		
550	(Goodwill)	<i>BAD art 27.Vertical layout(9)</i>	<i>IFRS 3.Appendix B67(d)(v); IAS 36.124</i>		
560	(Other intangible assets)	<i>BAD art 27.Vertical layout(9)</i>	<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>Accounting Directive art 24(3)(f)</i>	<i>IFRS 3.Appendix B64(n)(i)</i>		
590	Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method	<i>BAD art 27.Vertical layout(13)-(14)</i>	<i>Annex V.Part 2.54</i>		
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 2.55</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>BAD art 27.Vertical layout(15)</i>	<i>IAS 1.82(d); IAS 12.77</i>		
630	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	<i>BAD art 27.Vertical layout(16)</i>	<i>IAS 1, IG 6</i>		

▼ M1

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
632	Extraordinary profit or (-) loss after tax	BAD art 27.Vertical layout(21)			
633	Extraordinary profit or loss before tax	BAD art 27.Vertical layout(19)			
634	(Tax expense or (-) income related to extraordinary profit or loss)	BAD art 27.Vertical layout(20)			
640	Profit or (-) loss after tax from discontinued operations		IAS 1.82(ea); IFRS 5.33(a), 5.33 A; Annex V Part 2.56		
650	Profit or (-) loss before tax from discontinued operations		IFRS 5.33(b)(i)		
660	(Tax expense or (-) income related to discontinued operations)		IFRS 5.33 (b)(ii),(iv)		
670	PROFIT OR (-) LOSS FOR THE YEAR	BAD art 27.Vertical layout(23)	IAS 1.81A(a)		
680	Attributable to minority interest [non-controlling interests]		IAS 1.81B (b)(i)		
690	Attributable to owners of the parent		IAS 1.81B (b)(ii)		

▼ **M1**

5. Breakdown of non-trading Loans and advances by product

5.1 Loans and advances other than held for trading and trading assets by product

			References	Gross carrying amount	Carrying amount <i>Annex V.Part 1.27-28</i>						
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households	
					<i>Annex V.Part 1.34</i>	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(f)</i>
					005	010	020	030	040	050	060
By product	010	On demand [call] and short notice [current account]	<i>Annex V.Part 2.85(a)</i>								
	020	Credit card debt	<i>Annex V.Part 2.85(b)</i>								
	030	Trade receivables	<i>Annex V.Part 2.85(c)</i>								
	040	Finance leases	<i>Annex V.Part 2.85(d)</i>								
	050	Reverse repurchase loans	<i>Annex V.Part 2.85(e)</i>								
	060	Other term loans	<i>Annex V.Part 2.85(f)</i>								
	070	Advances that are not loans	<i>Annex V.Part 2.85(g)</i>								
	080	LOANS AND ADVANCES	<i>Annex V.Part 1.32, 44(a)</i>								

▼ M1

			<i>References</i>	Gross carrying amount	Carrying amount <i>Annex V.Part 1.27-28</i>						
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households	
					<i>Annex V.Part 1.34</i>	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(f)</i>
					005	010	020	030	040	050	060
By collateral	090	of which: Loans collateralised by immovable property	<i>Annex V.Part 2.86(a), 87</i>								
	100	of which: other collateralised loans	<i>Annex V.Part 2.86(b), 87</i>								
By purpose	110	of which: credit for consumption	<i>Annex V.Part 2.88(a)</i>								
	120	of which: lending for house purchase	<i>Annex V.Part 2.88(b)</i>								
By subordination	130	of which: project finance loans	<i>Annex V.Part 2.89; CRR Art 147(8)</i>								

▼ **M1**

8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting	
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>	<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>	<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
					010	020	030	034	035	037
010	Derivatives	<i>CRR Annex II</i>	<i>IFRS 9.BA.7(a)</i>							
020	Short positions		<i>FRS 9.BA.7(b)</i>							
030	Equity instruments	<i>ECB/2013/33 Annex 2.Part 2.4-5</i>	<i>IAS 32.11</i>							

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
040	Debt securities	<i>Annex V.Part 1.31</i>	<i>Annex V.Part 1.31</i>								
050	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
060	Central banks	<i>Annex V.Part 1.42(a), 44(c)</i>	<i>Annex V.Part 1.42(a), 44(c)</i>								
070	Current accounts / overnight deposits	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
			010	020	030	034	035	037	040		
080	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>								
090	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	010	020	030	034	035	037	040	
100	Repurchase agreements	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>								
110	General governments	<i>Annex V.Part 1.42(b), 44(c)</i>	<i>Annex V.Part 1.42(b), 44(c)</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
			010	020	030	034	035	037	040		
120	<i>Current accounts overnight deposits</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>								
130	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
			010	020	030	034	035	037	040		
140	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>								
150	<i>Repurchase agreements</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
160	Credit institutions	<i>Annex V.Part 1.42(c),44(c)</i>	<i>Annex V.Part 1.42(c),44(c)</i>								
170	Current accounts / overnight deposits	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
			010	020	030	034	035	037	040		
180	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>								
190	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
200	Repurchase agreements	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>								
210	Other financial corporations	<i>Annex V.Part 1.42(d),44(c)</i>	<i>Annex V.Part 1.42(d),44(c)</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
220	<i>Current accounts overnight deposits</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>								
230	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
			010	020	030	034	035	037	040		
240	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>								
250	<i>Repurchase agreements</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
260	Non-financial corporations	<i>Annex V.Part 1.42(e), 44(c)</i>	<i>Annex V.Part 1.42(e), 44(c)</i>								
270	Current accounts / overnight deposits	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
			010	020	030	034	035	037	040		
280	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>								
290	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	010	020	030	034	035	037	040	
300	Repurchase agreements	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>								
310	Households	<i>Annex V.Part 1.42(f), 44(c)</i>	<i>Annex V.Part 1.42(f), 44(c)</i>								

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				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>									
320	<i>Current accounts overnight deposits</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>	<i>ECB/2013/33 Annex 2.Part 2.9.1</i>								
330	<i>Deposits with agreed maturity</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>	<i>ECB/2013/33 Annex 2.Part 2.9.2</i>								

▼ M1

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	010	020	030	034	035	037	040	
340	<i>Deposits redeemable at notice</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>	<i>ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97</i>								
350	<i>Repurchase agreements</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>	<i>ECB/2013/33 Annex 2.Part 2.9.4</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
360	Debt securities issued	<i>Annex V.1.37, Part 2.98</i>	<i>Annex V.Part 1.37, Part 2.98</i>								
370	Certificates of deposits	<i>Annex V.Part 2.98(a)</i>	<i>Annex V.Part 2.98(a)</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040	
380	Asset-backed securities	<i>CRR art 4(61)</i>	<i>CRR art 4(1)(61)</i>								
390	Covered bonds	<i>CRR art 129</i>	<i>CRR art 129</i>								
400	Hybrid contracts	<i>Annex V.Part 2.98(d)</i>	<i>Annex V.Part 2.98(d)</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting		
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101</i>
					<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>		<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	010	020	030	034	035	037	040	
410	Other debt securities issued	<i>Annex V.Part 2.98(e)</i>	<i>Annex V.Part 2.98(e)</i>								
420	Convertible compound financial instruments		<i>IAS 32.AG 31</i>								

▼ M1

				Carrying amount <i>Annex V.Part 1.27-28</i>						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	Hedge accounting	
				<i>IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>			<i>IFRS 7.24A(a); IFRS 9.6</i>	
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>		<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3); Annex V.Part 1.25</i>	<i>Accounting Directive art 8(3)</i>	<i>Accounting Directive art 8(1)(a), (6), (8)(1)(a)</i>	<i>CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102</i>
				010	020	030	034	035	037	040
430	<i>Non-convertible</i>									
440	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	<i>Annex V.Part 1.38-41</i>							
450	FINANCIAL LIABILITIES									

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8.2 Subordinated financial liabilities

				Carrying amount		
				Designated at fair value through profit or loss	At amortized cost	At a cost-based method
				<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	
				<i>Accounting Directive art 8(1)(a), (6); IAS 39.9</i>		<i>Accounting Directive art 8(3)</i>
				010	020	030
010	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>			
020	Debt securities issued	<i>Annex V.Part 1.37</i>	<i>Annex V.Part 1.37</i>			
030	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V.Part 2.99-100</i>	<i>Annex V.Part 2.99-100</i>			

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10. Derivatives - Trading and economic hedges

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
010	Interest rate	Annex V.Part 2.129(a)	Annex V.Part 2.129(a)								
020	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
030	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								

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By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				<i>Annex V.Part 2.120, 131</i>		<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>				<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
				<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
010	011	020	016	022	025	030	040				
040	OTC other	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
050	Organized market options	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
060	Organized market other	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
070	Equity	<i>Annex V.Part 2.129(b)</i>	<i>Annex V.Part 2.129(b)</i>								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135				
	010	011	020	016	022	025	030	040			
080	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
090	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
100	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				<i>Annex V.Part 2.120, 131</i>		<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>				<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
				<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
	010	011	020	016	022	025	030	040			
110	Organized market options	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
120	Organized market other	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
130	Foreign exchange and gold	<i>Annex V.Part 2.129(c)</i>	<i>Annex V.Part 2.129(c)</i>								
140	of which: economic hedges	<i>Annex V.Part 2.137-139</i>	<i>Annex V.Part 2.137-139</i>								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				<i>Annex V.Part 2.120, 131</i>		<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>				<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
				<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
010	011	020	016	022	025	030	040				
150	OTC options	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
160	OTC other	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
170	Organized market options	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								
180	Organized market other	<i>Annex V.Part 2.136</i>	<i>Annex V.Part 2.136</i>								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
010	011	020	016	022	025	030	040				
190	Credit	Annex V.Part 2.129(d)	Annex V.Part 2.129(d)								
195	of which: economic hedges with use of the fair value option	Annex V.Part 2.140	IFRS 9.6.7.1; Annex V.Part 2.140								
201	of which: other economic hedges	Annex V.Part 2.137-140	Annex V.Part 2.137-140								

▼ M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
					Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
210	Credit default swap										
220	Credit spread option										
230	Total return swap										
240	Other										
250	Commodity	Annex V.Part 2.129(e)	Annex V.Part 2.129(e)								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				Annex V.Part 2.133-135	Annex V.Part 2.133-135
Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135				
	010	011	020	016	022	025	030	040			
260	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
270	Other	Annex V.Part 2.129(f)	Annex V.Part 2.129(f)								
280	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
					Annex V.Part 2.120, 131		IFRS 9.BA.7 (a); Annex V.Part 2.120, 131				
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
290	DERIVATIVES	<i>CRR Annex II; Annex V.Part 1.16(a)</i>	<i>IFRS 9.Appendix A</i>								
300	of which: OTC - credit institutions	<i>Annex V.Part 1.42(c), 44(e), Part 2.141 (a), 142</i>	<i>Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142</i>								

▼M1

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
310	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)	Annex V.Part 1.42(d), 44(e), Part 2.141(b)								
320	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)	Annex V.Part 1.44(e), Part 2.141(c)								

▼ M1

11. Hedge accounting

11.2 Derivatives - Hedge accounting under National GAAP: Breakdown by type of risk

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
	005	006	007	008	010	011	020	021	030	040		
010	Interest rate	<i>Annex V.Part 2.129(a)</i>										
020	OTC options	<i>Annex V.Part 2.136</i>										
030	OTC other	<i>Annex V.Part 2.136</i>										
040	Organized market options	<i>Annex V.Part 2.136</i>										

▼ M1

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
		005	006	007	008	010	011	020	021	030	040	
050	Organized market other	<i>Annex V.Part 2.136</i>										
060	Equity	<i>Annex V.Part 2.129(b)</i>										
070	OTC options	<i>Annex V.Part 2.136</i>										
080	OTC other	<i>Annex V.Part 2.136</i>										
090	Organised market options	<i>Annex V.Part 2.136</i>										

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By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
005	006	007	008	010	011	020	021	030	040			
100	Organised market other	<i>Annex V.Part 2.136</i>										
110	Foreign exchange and gold	<i>Annex V.Part 2.129(c)</i>										
120	OTC options	<i>Annex V.Part 2.136</i>										
130	OTC other	<i>Annex V.Part 2.136</i>										
140	Organised market options	<i>Annex V.Part 2.136</i>										

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By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
	005	006	007	008	010	011	020	021	030	040		
150	Organised market other	<i>Annex V.Part 2.136</i>										
160	Credit	<i>Annex V.Part 2.129(d)</i>										
170	Credit default swap	<i>Annex V.Part 2.136</i>										
180	Credit spread option	<i>Annex V.Part 2.136</i>										
190	Total return swap	<i>Annex V.Part 2.136</i>										

▼ M1

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
	005	006	007	008	010	011	020	021	030	040		
200	Other	<i>Annex V.Part 2.136</i>										
210	Commodity	<i>Annex V.Part 2.129(e)</i>										
220	Other	<i>Annex V.Part 2.129(f)</i>										
230	DERIVATIVES-HEDGE ACCOUNTING	<i>Annex V.Part 1.22, 26</i>										
231	of which: fair value hedges	<i>Annex V.Part 2.143</i>										

▼M1

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
005	006	007	008	010	011	020	021	030	040			
232	of which: cash flow hedges	<i>Annex V.Part 2.143</i>										
233	of which: cost-price hedges	<i>Annex V.Part 2.143, 144</i>										
234	of which: hedge in net investments in a foreign operation	<i>Annex V.Part 2.143</i>										

▼ M1

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
005	006	007	008	010	011	020	021	030	040			
235	of which: portfolio fair value hedges of interest rate risk	<i>Annex V.Part 2.143</i>										
236	of which: portfolio cash flow hedges of interest rate risk	<i>Annex V.Part 2.143</i>										
240	of which: OTC - credit institutions	<i>Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142</i>										

▼M1

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets		Liabilities		Total Hedging		of which: sold		Positive value	Negative value
				of which: assets carried at amortised cost / LOCOM		of which: liabilities carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		of which: derivatives carried at amortised cost / LOCOM		
			<i>Annex V.Part 1.17, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 1.25, Part 2.120</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.124</i>	<i>Annex V.Part 2.132</i>	<i>Annex V.Part 2.132</i>
		005	006	007	008	010	011	020	021	030	040	
250	of which: OTC - other financial corporations	<i>Annex V.Part 1.42(d), 44(e), Part 2.141(b)</i>										
260	of which: OTC - rest	<i>Annex V.Part 1.44(e), Part 2.141(c)</i>										

▼ **M1**

18. Information on performing and non-performing exposures

			Gross carrying amount / Nominal amount						
			010	020	Performing		Non-performing		
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	060	Unlikely to pay that are not past- due or past-due < = 90 days	
					030	055			070
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

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				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
				010	020	030	055	060	070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

▼M1

				Gross carrying amount / Nominal amount					
				Performing			Non-performing		
				010	020	Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	060	Unlikely to pay that are not past- due or past-due < = 90 days
						030	055		070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

▼ M1

			Gross carrying amount / Nominal amount					
			010	020	Performing		Non-performing	
					030	055	060	070
<i>References National GAAP compatible IFRS</i>		<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
<i>References National GAAP based on BAD</i>		<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>					
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>	<i>Annex V.Part 2.88(a)</i>					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.233(a)</i>	<i>Annex V.Part 2.233(a)</i>					
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>					

▼ M1

				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
				010	020	030	055	060	070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

▼M1

				Gross carrying amount / Nominal amount					
				Performing			Non-performing		
				Not past due or Past due ≤ 30 days		Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days		
				010	020	030	055	060	070
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

▼M1

				Gross carrying amount / Nominal amount					
				Performing			Non-performing		
				010	020	Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	060	Unlikely to pay that are not past- due or past-due < = 90 days
						030	055		070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(b)</i>	<i>Annex V.Part 2.233(b)</i>						
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
				010	020	030	055	060	070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

▼M1

			Gross carrying amount / Nominal amount						
			010	020	Performing		Non-performing		
					Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	060	Unlikely to pay that are not past- due or past-due < = 90 days	
					030	055		070	
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
225	Other financial corpor- ations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

▼M1

				Gross carrying amount / Nominal amount					
				Performing			Non-performing		
				010	020	Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	060	Unlikely to pay that are not past- due or past-due ≤ 90 days
						030	055		070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>	<i>Annex V.Part 2.233(c), 234</i>						

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				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
				010	020	030	055	060	070
		References National GAAP compatible IFRS	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
References National GAAP based on BAD			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>						
335	DEBT INSTRUMENTS HELD FOR SALE		<i>Annex V.Part 2.220</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>						
350	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
				010	020	030	055	060	070
		References National GAAP compatible IFRS	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
References National GAAP based on BAD			<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
380	Other financial corpor- ations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
390	Non-financial corpor- ations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due ≤ 90 days	
				010	020	030	055	060	070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>						
420	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				010	020	Performing		Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	060	Unlikely to pay that are not past- due or past-due ≤ 90 days
						030	055		070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Performing				Non-performing	
						Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
				010	020	030	055	060	070
		<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
		<i>References National GAAP based on BAD</i>	<i>Annex V. Part 1.34, Part 2.118, 221</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 222, 235</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	
490	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
520	Other financial corpor- ations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

▼ M1

			Gross carrying amount / Nominal amount							
			Performing				Non-performing			
			010		020		Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days	Unlikely to pay that are not past- due or past-due < = 90 days	
							030	055		
			References National GAAP compatible IFRS		References National GAAP based on BAD					
			Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236		
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217							

▼ M1

				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

▼M1

				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>	<i>Annex V.Part 2.88(a)</i>						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.233(a)</i>	<i>Annex V.Part 2.233(a)</i>						
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

▼ M1

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(b)</i>	<i>Annex V.Part 2.233(b)</i>						
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

▼ M1

				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>	<i>Annex V.Part 2.233(c), 234</i>						

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			References National GAAP compatible IFRS	Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)
References National GAAP based on BAD				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	CRR art 178; Annex V.Part 2.238(b)	CRR art 4(95); Annex V.Part 2.237(a)
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217						
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220						
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224						
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>						
420	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
490	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

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				Gross carrying amount / Nominal amount					
				Non-performing					
				Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
				080	090	100	105	110	120
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>CRR art 178; Annex V.Part 2.238(b)</i>	<i>CRR art 4(95); Annex V.Part 2.237(a)</i>
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>						

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			References National GAAP compatible IFRS	130	Performing exposures - Accumulated impairment and provisions 140	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
						150	Unlikely to pay that are not past-due or past-due < = 90 days		Past due > 90 days <= 180 days 170
							Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	
References National GAAP based on BAD	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						

▼ M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			170
						150	Unlikely to pay that are not past-due or past-due < = 90 days		
							Past due > 90 days <= 180 days		
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238		Annex V. Part 2. 236, 238				
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238		Annex V. Part 2. 236, 238				
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

▼M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	140	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
							150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								160	170
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

▼ M1

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions								
			References National GAAP based on BAD	References National GAAP compatible IFRS	130	Performing exposures - Accumulated impairment and provisions	140	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
								150	Unlikely to pay that are not past-due or past-due < = 90 days		170
									160	Past due > 90 days <= 180 days	
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238							
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>								
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>	<i>Annex V.Part 2.88(a)</i>								
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.233(a)</i>	<i>Annex V.Part 2.233(a)</i>								
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>								

▼M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
						140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								160	170
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

▼M1

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			References National GAAP compatible IFRS	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
					130	140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								Annex V. Part 2. 238	Annex V. Part 2. 238
References National GAAP based on BAD	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						

▼M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
						140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								160	170
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)						
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						

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				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			170
						150	Unlikely to pay that are not past-due or past-due < = 90 days		
							Past due > 90 days <= 180 days		
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>						
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

▼M1

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			References National GAAP compatible IFRS	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
					Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days		
							130	140
References National GAAP based on BAD	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					

▼ M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
				130	Performing exposures - Accumulated impairment and provisions	140	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
							150	160	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
									Annex V. Part 2. 238	Annex V. Part 2. 236, 238
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>							
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>							
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>							
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>	<i>Annex V.Part 2.233(c), 234</i>							

▼M1

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
					150	Unlikely to pay that are not past-due or past-due < = 90 days		170
						Past due > 90 days < = 180 days	Past due > 90 days < = 180 days	
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>					
335	DEBT INSTRUMENTS HELD FOR SALE		<i>Annex V.Part 2.220</i>					
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>					
350	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					

▼ M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
						140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								160	170
		References National GAAP based on BAD	References National GAAP compatible IFRS	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

▼ M1

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			References National GAAP compatible IFRS	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
					130	140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								Annex V. Part 2. 238	Annex V. Part 2. 238
References National GAAP based on BAD	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>						
420	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

▼ M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			170	
						140	150	Unlikely to pay that are not past-due or past-due < = 90 days		Past due > 90 days <= 180 days
								Annex V. Part 2. 238		Annex V. Part 2. 238
		References National GAAP based on BAD	References National GAAP compatible IFRS	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224							

▼ M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
						140	150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								160	170
		References National GAAP based on BAD	References National GAAP compatible IFRS	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						

▼ M1

				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				130	Performing exposures - Accumulated impairment and provisions	140	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
							150	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
								160	170
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
530	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						
540	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>						
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V. Part 2.217</i>	<i>Annex V. Part 2.217</i>						

▼ M1

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>					
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
			Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			180	190	195	200	210
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>				
070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				
090	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
			Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			180	190	195	200	210
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>				
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87</i>	<i>Annex V. Part 2.86(a), 87</i>					
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a)</i>	<i>Annex V. Part 2.88(a)</i>					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.233(a)</i>	<i>Annex V. Part 2.233(a)</i>					
181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
			Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			180	190	195	200	210
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>					
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				

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			References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>					
197	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(b)</i>	<i>Annex V. Part 2.233(b)</i>					
211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
			Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			180	190	195	200	210
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>					
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				

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				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>	<i>Annex V.Part 2.233(c), 234</i>					

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
			Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
			180	190	195	200	210
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				
335	DEBT INSTRUMENTS HELD FOR SALE		<i>Annex V.Part 2.220</i>				
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>				
350	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				

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				Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
		<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>		
410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225</i>					
420	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
		<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	
490	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received	
				Past due > 180 days <= 1 year	Past due > 1 year <= 5 year	Past due > 5 years	Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
				180	190	195	200	210
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>					

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19. Information forborne exposures

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>				
<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>				
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>					
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>	
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>	
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
					<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
					<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
					<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
					<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>	<i>Annex V.Part 2.88(a)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing
<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>				
<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>					
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>					
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
				Performing exposures with forbearance measures				
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
				010	020	030	040	050
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
					<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
					<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing
<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>				
<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(b)</i>	<i>Annex V.Part 2.249(b)</i>					
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>					

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
						030		040	050
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
		<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>			
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which:
						030		040
050								
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(c)</i>	<i>Annex V.Part 2.249(c)</i>					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>					

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			Gross carrying amount / nominal amount of exposures with forbearance measures					
			010	Performing exposures with forbearance measures				
				020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing exposures under probation reclassified from non-performing	
					030		040	050
Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261				
Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-262	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261				
335	DEBT INSTRUMENTS HELD FOR SALE							
		<i>Annex V.Part 2.247</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246</i>						
		<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>	<i>Annex V.Part 2.86(a), 87</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>	<i>Annex V.Part 2.88(a)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>						
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(b)</i>	<i>Annex V.Part 2.249(b)</i>						
211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
				060	070	080	090	100	110
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(c)</i>	<i>Annex V.Part 2.249(c)</i>						
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>						

			Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
			060	070	080	090	100	110
	<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.247</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246</i>					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>					
010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>								
020	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>								
030	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>								

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>					
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>								
050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>								
060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>								

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
120	130	140	150	160	170	180				
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>							
080	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>							
090	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>							

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
									120	130
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>							
110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>							
120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>							

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V, Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
120	130	140	150	160	170	180				
<i>Annex V, Part 2. 267</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 241(a), 267</i>	<i>Annex V, Part 2. 241(b), 267</i>	<i>Annex V, Part 2. 268</i>	<i>Annex V, Part 2. 268</i>				
<i>Annex V, Part 2. 267</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 241(a), 267</i>	<i>Annex V, Part 2. 241(b), 267</i>	<i>Annex V, Part 2. 268</i>	<i>Annex V, Part 2. 268</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>							
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V, Part 2.86(a), 87</i>	<i>Annex V, Part 2.86(a), 87</i>							
150	Households	<i>Annex V, Part 1.42(f)</i>	<i>Annex V, Part 1.42(f)</i>							

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>					
160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87</i>	<i>Annex V. Part 2.86(a), 87</i>								
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a)</i>	<i>Annex V. Part 2.88(a)</i>								

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>								
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>								
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>								

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
									120	130
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>		
183	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>							
184	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>							
185	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>							

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
									120	130
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>		
186	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>							
191	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>							
192	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>							

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
193	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>								
194	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>								
195	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>								

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
									120	130
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>							
197	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>							

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			References National GAAP based on BAD	References National GAAP compatible IFRS	Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received			
						Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
										120	130
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.249(b)</i>	<i>Annex V. Part 2.249(b)</i>								
211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>								

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
									120	130
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
212	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>							
213	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>							
214	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>							

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
215	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>								
216	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>								
221	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>								

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures		
120	130	140	150	160	170	180				
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
222	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>							
223	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>							
224	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>							

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		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
									120	130	140
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>					
225	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>								
226	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>								
227	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>								

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V, Part 2.119</i>		
			Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
				Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures			
								120	130	140
<i>Annex V, Part 2. 267</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 241(a), 267</i>	<i>Annex V, Part 2. 241(b), 267</i>	<i>Annex V, Part 2. 268</i>	<i>Annex V, Part 2. 268</i>				
<i>Annex V, Part 2. 267</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 207</i>	<i>Annex V, Part 2. 241(a), 267</i>	<i>Annex V, Part 2. 241(b), 267</i>	<i>Annex V, Part 2. 268</i>	<i>Annex V, Part 2. 268</i>				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249(c)</i>	<i>Annex V.Part 2.249(c)</i>							
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>							

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			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
			Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received		
				Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
						170	180		
120	130	140	150	160	170	180			
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>			
335	DEBT INSTRUMENTS HELD FOR SALE		<i>Annex V. Part 2.247</i>						
340	Loan commitments given	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.112, 113, 246</i>	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 113, 116, 246</i>						