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►<u>B</u> REGULATION (EU) 2015/534 OF THE EUROPEAN CENTRAL BANK of 17 March 2015

on reporting of supervisory financial information (ECB/2015/13)

(OJ L 86, 31.3.2015, p. 13)

Amended by:

Official Journal

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► <u>M1</u>	Regulation (EU) 2017/1538 of the European Central Bank of 25 August 2017	L 240	1	19.9.2017
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Corrected by:

►<u>C1</u> Corrigendum, OJ L 65, 8.3.2018, p. 48 (2017/1538)

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

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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

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.

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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;

- (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.

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;

- (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.

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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.

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.

- 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).

- 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.

- 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.

- 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.

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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

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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.

▼<u>M1</u>

- 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.

▼<u>B</u>

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.

ANNEX I

Simplified supervisory financial reporting

▼<u>M1</u>

- 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.

▼<u>M1</u>

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.

▼<u>M2</u>

Table 1

Template number	Name of the template or of the group of template	
	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	

Template number	Name of the template or of the group of template		
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		
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]		
13.3.1	Collateral obtained by taking possession 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		

Template number	Name of the template or of the group of template		
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities		
	Information on performing and non-performing exposures		
18.0	Information on performing and non-performing exposures		
18.1	Inflows and outflows of non-performing exposures - loans and advances by counterparty sector		
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property		
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 template		
	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		

Template number	Name of the template or of the group of template		
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	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		
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]		
13.3.1	Collateral obtained by taking possession accumulated		

Template number	Name of the template or of the group of template			
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			
	Information on performing and non-performing exposures			
18.0	Information on performing and non-performing exposures			
18.1	Inflows and outflows of non-performing exposures - loans and advances by counterparty sector			
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property			
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'			

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, 'Oversimplified supervisory financial reporting' includes the templates from Annex III to Implementing Regulation (EU) No 680/2014 listed in Table 3.

Table 3

Template number	Name of the template or of the group of template		
	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		

Template number	Name of the template or of the group of template		
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		
	Information on performing and non-performing exposures		
18.0	Information on performing and non-performing exposures		
18.1	Inflows and outflows of non-performing exposures - loans and advances by counterparty sector		
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property		
19	Forborne exposures		

▼<u>B</u>

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

Table 4

Template number	Name of the template or of the group of template	
	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	

Template number	Name of the template or of the group of template		
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	Movements in allowances for credit losses and impairment of equity instruments under national GAAP		
12.1	Movements in allowances and provisions for credit losses		
	Information on performing and non-performing exposures		
18.0	Information on performing and non-performing exposures		
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector		
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property		
19	Forborne exposures		

▼<u>B</u>

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.

▼<u>M1</u> ▼<u>C1</u>

- 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;

▼<u>C1</u>

- (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.

ANNEX IV

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
		Information on performing and non-performing exposures
18.0	F 18.00	Information on performing and non-performing exposures
19	F 19.00	Forborne exposures

COLOUR CODE IN TEMPLATES



1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		References	Breakdown in table	Carrying amount Annex V.Part 1.27
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	

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

		References	Breakdown in table	Carrying amount Annex V.Part 1.27
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a); IFRS 9.6.5.8		010
260	Investments in subsidiaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	Tangible assets			
280	Property, Plant and Equipment	IAS 16.6; IAS 1.54(a); IFRS 16.47(a)	21, 42	
290	Investment property	IAS 40.5; IAS 1.54(b); IFRS 16.48	21, 42	
300	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	IAS 38.8,118; IFRS 16.47 (a)	21, 42	
330	Tax assets	IAS 1.54(n-o)		
340	Current tax assets	IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
380	TOTAL ASSETS	IAS 1.9(a), IG 6		

1.2 Liabilities

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

		References	Breakdown in table	Carrying amount Annex V.Part 1.27
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b), IFRS 9.6.5.8		
170	Provisions	IAS 37.10; IAS 1.54(l)	43	
180	Pensions and other post employment defined benefit obligations	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9	43	
190	Other long term employee benefits	IAS 19.153; IAS 1.78(d); Annex V.Part 2.10	43	
200	Restructuring	IAS 37.71, 84(a)	43	
210	Pending legal issues and tax litigation	IAS 37.Appendix C. Examples 6 and 10	43	
220	Commitments and guarantees given	IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11	9 12 43	
230	Other provisions	IAS 37.14	43	
240	Tax liabilities	IAS 1.54(n-o)		
250	Current tax liabilities	IAS 1.54(n); IAS 12.5		
260	Deferred tax liabilities	IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)		
270	Share capital repayable on demand	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	Other liabilities	Annex V.Part 2.13		
290	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
300	TOTAL LIABILITIES	IAS 1.9(b);IG 6		

1.3 Equity

		References	Breakdown in table	Carrying amount
		ingerences .	Breakdov	010
010	Capital	IAS 1.54(r), BAD art 22	46	
020	Paid up capital	IAS 1.78(e)		
030	Unpaid capital which has been called up			
040	Share premium	IAS 1.78(e); CRR art 4(1)(124)	46	
050	Equity instruments issued other than capital	Annex V.Part 2.18-19	46	
060	Equity component of compound financial instruments	IAS 32.28-29; Annex V.Part 2.18		
070	Other equity instruments issued	Annex V.Part 2.19		
080	Other equity	IFRS 2.10; Annex V.Part 2.20		
090	Accumulated other comprehensive income	CRR art 4(1)(100)	46	
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 subsidaries, 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		

			in table	Carrying amount
		References	Breakdown in table	010
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		
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]	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	IAS 21.52(b); IAS 21.32, 38-49		
150	Hedging derivatives. Cash flow hedges reserve [effective portion]	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 7.24 E (b)(c); Annex V.Part 2.60		

			in table	Carrying amount
		References	Breakdown in table	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 subsidaries, 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 subsidaries, 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		

2. Statement of profit or loss

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

			table	Current period
		References	Breakdown in table	010
140	(Other liabilities)	Annex V.Part 2.38		
145	(Interest expense on assets)	IFRS 9.5.7.1, Annex V.Part 2.39		
150	(Expenses on share capital repayable on demand)	IFRIC 2.11		
160	Dividend income	Annex V.Part 2.40	31	
170	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.40		
175	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.20(a)(i), B5(e),IFRS 9.5.7.1A; Annex V.Part 2.40		
191	Financial assets at fair value through other comprehensive income	IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V.Part 2.41		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method	Annex V Part 2 .42		
200	Fee and commission income	IFRS 7.20(c)	22	
210	(Fee and commission expenses)	IFRS 7.20(c)	22	
220	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	Annex V.Part 2.45	16	
231	Financial assets at fair value through other comprehensive income	IFRS 9.4.12A; IFRS 9.5.7.10-11		
241	Financial assets at amortised cost	IFRS 7.20(a)(v);IFRS 9.4.1.2; IFRS 9.5.7.2		

			ı table	Current period
		References	Breakdown in table	010
260	Financial liabilities measured at amortised cost	IFRS 7.20(a)(v); IFRS 9.5.7.2		
270	Other			
280	Gains or (-) losses on financial assets and liabilities held for trading, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46	16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44	16, 45	
300	Gains or (-) losses from hedge accounting, net	Annex V.Part 2.47	16	
310	Exchange differences [gain or (-) loss], net	IAS 21.28, 52 (a)		
330	Gains or (-) losses on derecognition of non-financial assets, net	IAS 1.34; Annex V. Part 2.48	45	
340	Other operating income	Annex V.Part 2.314-316	45	
350	(Other operating expenses)	Annex V.Part 2.314-316	45	
355	TOTAL OPERATING INCOME, NET			
360	(Administrative expenses)			
370	(Staff expenses)	IAS 19.7; IAS 1.102, IG 6	44	
380	(Other administrative expenses)		16	
385	(Cash contributions to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i		
390	(Depreciation)	IAS 1.102, 104		
400	(Property, Plant and Equipment)	IAS 1.104; IAS 16.73(e)(vii)		
410	(Investment Properties)	IAS 1.104; IAS 40.79(d)(iv)		

			table	Current period
		References	Breakdown in table	010
420	(Other intangible assets)	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	
435	(payment commitments to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i		
440	(Commitments and guarantees given)	IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50		
450	(Other provisions)			
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	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)	IAS 28.40-43	16	
520	(Impairment or (-) reversal of impairment on non-financial assets)	IAS 36.126(a)(b)	16	
530	(Property, plant and equipment)	IAS 16.73(e)(v-vi)		
540	(Investment properties)	IAS 40.79(d)(v)		
550	(Goodwill)	IFRS 3.Appendix B67(d)(v); IAS 36.124		

			table	Current period
		References	Breakdown in table	010
560	(Other intangible assets)	IAS 38.118 (e)(iv)(v)		
570	(Other)	IAS 36.126 (a)(b)		
580	Negative goodwill recognised in profit or loss	IFRS 3.Appendix B64(n)(i)		
590	Share of the profit or (-) loss of investments in subsidaries, joint ventures and associates accounted for using the equity method	Annex V.Part 2.54		
600	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations	IFRS 5.37; Annex V.Part 2.55		
610	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS	IAS 1.102, IG 6; IFRS 5.33 A		
620	(Tax expense or (-) income related to profit or loss from continuing operations)	IAS 1.82(d); IAS 12.77		
630	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	IAS 1, IG 6		
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	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)		

- 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

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

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

- 8. Breakdown of financial liabilities
- 8.1 Breakdown of financial liabilities by product and by counterparty sector

			Carrying amount Annex V.Part 1.27				Accumulated
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	changes in fair value due to credit risk
		References National GAAP compatible IFRS	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					

				Carrying amo Annex V.Part I	unt 1.27		Accumulated
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	changes in fair value due to credit risk
		References National GAAP compatible IFRS	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
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					

				Carrying amo Annex V.Part I	unt 1.27		Accumulated
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	changes in fair value due to credit risk
		References National GAAP compatible IFRS	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
160	Credit institutions	Annex V.Part 1.42(c),44(c)					
170	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
180	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
190	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
200	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
210	Other financial corporations	Annex V.Part 1.42(d),44(c)					
220	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					

				Carrying amo Annex V.Part I	unt 1.27		Accumulated
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	changes in fair value due to credit risk
		References National GAAP compatible IFRS	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
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					

				Carrying amo Annex V.Part I	unt '.27		Accumulated
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	changes in fair value due to credit risk
	References National GAAP compatible IFRS		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					

			Carrying amount Annex V.Part 1.27				Accumulated
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	changes in fair value due to credit risk
		References National GAAP compatible IFRS	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
370	Certificates of deposits	Annex V.Part 2.98(a)					
380	Asset-backed securities	CRR art 4(1)(61)					
390	Covered bonds	CRR art 129					
400	Hybrid contracts	Annex V.Part 2.98(d)					
410	Other debt securities issued	Annex V.Part 2.98(e)					
420	Convertible compound financial instruments	IAS 32.AG 31					
430	Non-convertible						
440	Other financial liabilities	Annex V.Part 1.38-41					
445	of which: lease liabilities	IFRS 16.22, 26-28, 47(b)					
450	FINANCIAL LIABILITIES						

8.2 Subordinated financial liabilities

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

10. Derivatives - Trading and economic hedges

			Carrying	amount	Notional amount		
By type of risk / By product or by type of market		References	Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	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	
			010	020	030	040	
010	Interest rate	Annex V.Part 2.129(a)					
020	of which: economic hedges	Annex V.Part 2.137-139					

			Carrying	amount	Notion	al amount
By type of risk / By product or by type		References	Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
	of market	References	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
			010	020	030	040
030	OTC options	Annex V.Part 2.136				
040	OTC other	Annex V.Part 2.136				
050	Organized market options	Annex V.Part 2.136				
060	Organized market other	Annex V.Part 2.136				
070	Equity	Annex V.Part 2.129(b)				
080	of which: economic hedges	Annex V.Part 2.137-139				
090	OTC options	Annex V.Part 2.136				
100	OTC other	Annex V.Part 2.136				
110	Organized market options	Annex V.Part 2.136				
120	Organized market other	Annex V.Part 2.136				
130	Foreign exchange and gold	Annex V.Part 2.129(c)				
140	of which: economic hedges	Annex V.Part 2.137-139				

			Carrying	g amount	Notion	al amount
By type	e of risk / By product or by type	References	Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
	of market	References	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
			010	020	030	040
150	OTC options	Annex V.Part 2.136				
160	OTC other	Annex V.Part 2.136				
170	Organized market options	Annex V.Part 2.136				
180	Organized market other	Annex V.Part 2.136				
190	Credit	Annex V.Part 2.129(d)				
195	of which: economic hedges with use of the fair value option	IFRS 9.6.7.1; Annex V.Part 2.140				
201	of which: other economic hedges	Annex V.Part 2.137-140				
210	Credit default swap					
220	Credit spread option					
230	Total return swap					
240	Other					

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

11. Hedge accounting

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

			Carrying	g amount	Notional	amount
			Assets	Liabilities	Total Hedging	of which: sold
	By product or by type of market	References	IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133- 135	Annex V.Part 2.133- 135
			010	020	030	040
010	Interest rate	Annex V.Part 2.129(a)				
020	OTC options	Annex V.Part 2.136				
030	OTC other	Annex V.Part 2.136				
040	Organized market options	Annex V.Part 2.136				
050	Organized market other	Annex V.Part 2.136				
060	Equity	Annex V.Part 2.129(b)				
070	OTC options	Annex V.Part 2.136				
080	OTC other	Annex V.Part 2.136				
090	Organized market options	Annex V.Part 2.136				
100	Organized market other	Annex V.Part 2.136				
110	Foreign exchange and gold	Annex V.Part 2.129(c)				
120	OTC options	Annex V.Part 2.136				

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

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

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

			Carrying	g amount	Notional	amount
			Assets	Liabilities	Total Hedging	of which: sold
	By product or by type of market	References	IFRS 7.24A; Annex V. Part 2.120, 131	IFRS 7.24A; Annex V. Part 2.120, 131	Annex V.Part 2.133- 135	Annex V.Part 2.133- 135
		3	010	020	030	040
500	DERIVATIVES-HEDGE ACCOUNTING	IFRS 7.24A; IAS 39.9; IFRS 9.6.1				
510	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142				
520	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)				
530	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)				

18 Information on performing and non-performing exposures

18.0 Information on performing and non-performing exposures

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)				02
020	Central banks	Annex V.Part 1.42(a)				02015R0534
030	General governments	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)				01.06.2020 -
050	Other financial corporations	Annex V.Part 1.42(d)				20 002.001 -
060	Non-financial corporations	Annex V.Part 1.42(e)				001-57

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
070	Loans and advances	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)				02013R0334
100	Credit institutions	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)				01.06.2020 — 02.001
120	Non-financial corporations	Annex V.Part 1.42(e)				002:001 — 38

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
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, 234i (a)				
150	Households	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)				COLLOCK

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
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)				02013
184	Credit institutions	Annex V.Part 1.42(c)				0201380334 — E
185	Other financial corporations	Annex V.Part 1.42(d)				\(\frac{1}{2} \)
186	Non-financial corporations	Annex V.Part 1.42(e)				EN — 01.062.001 —
191	Loans and advances	Annex V.Part 1.32, 44(a)				Z.001

				Gross carrying amo	unt / Nominal amount			
				Performing				
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days		
			010	020	030	055		
			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		
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)				020		
195	Other financial corporations	Annex V.Part 1.42(d)				020101020		
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)				01.00.2020 — 002.001		
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				01.00.700		

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
197	Households	Annex V.Part 1.42(f)				
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				S.
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)				
212	Central banks	Annex V.Part 1.42(a)				
213	General governments	Annex V.Part 1.42(b)				

				Gross carrying amou	unt / Nominal amount			
				Performing				
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days		
			010	020	030	055		
			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		
214	Credit institutions	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)				0201		
221	Loans and advances	Annex V.Part 1.32, 44(a)				02013R0334 — E		
222	Central banks	Annex V.Part 1.42(a)				Si Si Si Si Si Si Si Si		
223	General governments	Annex V.Part 1.42(b)				EN — 01.00.2020 — 002.001		
224	Credit institutions	Annex V.Part 1.42(c)				Z.001 — 83		

				Gross carrying amo	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
225	Other financial corporations	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)				
920	Of which: Small and Mediumsized Enterprises	SME Art 1 2(a)				0201
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				02013N0334 — EIN
227	Households	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				01.00.2020 — 02.00.10
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				100.

				Gross carrying amou	int / Nominal amount			
				Performing	Performing			
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days		
			010	020	030	055		
			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		
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234						
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217				02015R0534		
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220				EN — 01.00.2020		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				0 — 00z.001 — 83		

				Gross carrying amou	unt / Nominal amount		
				Performing			
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	
			010	020	030	055	
			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	
350	Central banks	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)				020130034	
390	Non-financial corporations	Annex V.Part 1.42(e)				934 — EN-	
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				01.00.2020 — 022.00.10	
420	Central banks	Annex V.Part 1.42(a)				00 - 100	

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
430	General governments	Annex V.Part 1.42(b)				
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)				1020
470	Households	Annex V.Part 1.42(f)				OZONCIO ST
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				EX
490	Central banks	Annex V.Part 1.42(a)				01.00.20
500	General governments	Annex V.Part 1.42(b)				002.001
510	Credit institutions	Annex V.Part 1.42(c)				

				Gross carrying amou	unt / Nominal amount	
				Performing		
		References			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020	030	055
			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
520	Other financial corporations	Annex V.Part 1.42(d)				
530	Non-financial corporations	Annex V.Part 1.42(e)				02015R0534 — EN –
540	Households	Annex V.Part 1.42(f)				
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217				-01.06.2020 002.001 68

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)						02013
020	Central banks	Annex V.Part 1.42(a)						02015R0534
030	General governments	Annex V.Part 1.42(b)						- - - - - - - -
040	Credit institutions	Annex V.Part 1.42(c)						01.06.2020
050	Other financial corporations	Annex V.Part 1.42(d)						- 1002.001
060	Non-financial corporations	Annex V.Part 1.42(e)						001 — 69

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
070	Loans and advances	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)						020151
090	General governments	Annex V.Part 1.42(b)						02015R0534 — E
100	Credit institutions	Annex V.Part 1.42(c)						EN — 01.06.2020 —
110	Other financial corporations	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)						

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
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, 234i (a)						02013R0534
150	Households	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						EN — 01.06.2020 —
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)						

			Gross carrying amount / Nominal amount					
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
181	Debt securities	Annex V.Part 1.31, 44(b)						
182	Central banks	Annex V.Part 1.42(a)						020
183	General governments	Annex V.Part 1.42(b)						02015R0534
184	Credit institutions	Annex V.Part 1.42(c)						 t Z
185	Other financial corporations	Annex V.Part 1.42(d)						01.06.2020 -
186	Non-financial corporations	Annex V.Part 1.42(e)						0
191	Loans and advances	Annex V.Part 1.32, 44(a)						001 — //2

			Gross carrying amount / Nominal amount					
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
192	Central banks	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)						02
194	Credit institutions	Annex V.Part 1.42(c)						02013R0334
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						01.00.2020
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						I 1
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						002.001 /3

				Gros	s carrying amount	/ Nominal amount			
			Performing		Non-performing	ming			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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	
			056	057	060	070	080	090	
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
197	Households	Annex V.Part 1.42(f)							
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						02	
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						0201380334	
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)						01.06.2020	
212	Central banks	Annex V.Part 1.42(a)						- 1002.001	
213	General governments	Annex V.Part 1.42(b)						- 14	

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
214	Credit institutions	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)						020
216	Non-financial corporations	Annex V.Part 1.42(e)						0201380334
221	Loans and advances	Annex V.Part 1.32, 44(a)						 tz -
222	Central banks	Annex V.Part 1.42(a)						01.06.2020
223	General governments	Annex V.Part 1.42(b)						0 002.001
224	Credit institutions	Annex V.Part 1.42(c)						

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						0.
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						02015R0534
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)						01.06.2020 -
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						20 — 002.001
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						01 — 76

			Gross carrying amount / Nominal amount					
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234						02013R0334 -
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217						(0534 — EN —
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220						01.06.2020
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224						- 002.001

			Gross carrying amount / Nominal amount					
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
350	Central banks	Annex V.Part 1.42(a)						
360	General governments	Annex V.Part 1.42(b)						
370	Credit institutions	Annex V.Part 1.42(c)						02013R0334
380	Other financial corporations	Annex V.Part 1.42(d)						0334
390	Non-financial corporations	Annex V.Part 1.42(e)						
400	Households	Annex V.Part 1.42(f)						01.00.2020
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102- 105, 114, 116, 225						200-002.001
420	Central banks	Annex V.Part 1.42(a)						

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
430	General governments	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)						
450	Other financial corporations	Annex V.Part 1.42(d)						0201
460	Non-financial corporations	Annex V.Part 1.42(e)						OZOLONOSO
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						01.00.2020
490	Central banks	Annex V.Part 1.42(a)						
500	General governments	Annex V.Part 1.42(b)						002.001
510	Credit institutions	Annex V.Part 1.42(c)						1-13

				Gros	s carrying amount	/ Nominal amount		
			Performing		Non-performing			
		References	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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
520	Other financial corporations	Annex V.Part 1.42(d)						
530	Non-financial corporations	Annex V.Part 1.42(e)						02015R0594
540	Households	Annex V.Part 1.42(f)						EN — 01.00.2020
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217						0-002.001-00

				(Gross carrying amo	unt / Nominal amou	ınt				
			Non-performing								
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted			
			101	102	106	107	109	110			
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)						
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3									
010	Debt securities	Annex V.Part 1.31, 44(b)						02013			
020	Central banks	Annex V.Part 1.42(a)						02015R0534			
030	General governments	Annex V.Part 1.42(b)									
040	Credit institutions	Annex V.Part 1.42(c)						01.06.2020 — 002.001			
050	Other financial corporations	Annex V.Part 1.42(d)						0 — 002.0			
060	Non-financial corporations	Annex V.Part 1.42(e)									

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
070	Loans and advances	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)						02015
090	General governments	Annex V.Part 1.42(b)						02015R0534 — E
100	Credit institutions	Annex V.Part 1.42(c)						N — 01.06.
110	Other financial corporations	Annex V.Part 1.42(d)						EN — 01.06.2020 — 002.001 —
120	Non-financial corporations	Annex V.Part 1.42(e)						2.001 — 82

				(Gross carrying amo	unt / Nominal amou	ınt					
			Non-performing									
		References	Past due > 1 year <= 2 years			Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted				
			101	102	106	107	109	110				
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)							
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, 234i (a)						02013K0334 -				
150	Households	Annex V.Part 1.42(f)										
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						EN 01.06.2020 -				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)										
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)						002.001 — 83				

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted		
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
181	Debt securities	Annex V.Part 1.31, 44(b)						
182	Central banks	Annex V.Part 1.42(a)						020
183	General governments	Annex V.Part 1.42(b)						02015R0534
184	Credit institutions	Annex V.Part 1.42(c)						- E - -
185	Other financial corporations	Annex V.Part 1.42(d)						01.06.2020 — 002.001
186	Non-financial corporations	Annex V.Part 1.42(e)						0
191	Loans and advances	Annex V.Part 1.32, 44(a)						001 — 84

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
192	Central banks	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)						02
194	Credit institutions	Annex V.Part 1.42(c)						0201580534 -
195	Other financial corporations	Annex V.Part 1.42(d)						4 — EX
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						-01.06.2020 002.001 -
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						2.001 — 83

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						02
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						02015R0534 -
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)						-01.06.2020 -
212	Central banks	Annex V.Part 1.42(a)						- 002.001
213	General governments	Annex V.Part 1.42(b)						01 — 86

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
214	Credit institutions	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)						020
216	Non-financial corporations	Annex V.Part 1.42(e)						0201580534
221	Loans and advances	Annex V.Part 1.32, 44(a)						 E Z -
222	Central banks	Annex V.Part 1.42(a)						01.06.202
223	General governments	Annex V.Part 1.42(b)						01.06.2020 — 002.001 —
224	Credit institutions	Annex V.Part 1.42(c)						

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						0
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						02015R0534 -
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						- - -
227	Households	Annex V.Part 1.42(f)						01.06.203
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						01.06.2020 — 002.001 —
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						01 — 88

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234						OZOJACIOZO
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217						
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220						01.00.2020
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224						002,001

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
350	Central banks	Annex V.Part 1.42(a)						
360	General governments	Annex V.Part 1.42(b)						
370	Credit institutions	Annex V.Part 1.42(c)						0201580534 -
380	Other financial corporations	Annex V.Part 1.42(d)						0534 —
390	Non-financial corporations	Annex V.Part 1.42(e)						 EZ -
400	Households	Annex V.Part 1.42(f)						01.06.20
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102- 105, 114, 116, 225						01.06.2020 — 002.001 —
420	Central banks	Annex V.Part 1.42(a)						01 — 90

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
		References	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
430	General governments	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)						
450	Other financial corporations	Annex V.Part 1.42(d)						0201
460	Non-financial corporations	Annex V.Part 1.42(e)						OZONO OZO
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						01.00.2020
490	Central banks	Annex V.Part 1.42(a)						
500	General governments	Annex V.Part 1.42(b)						002.001
510	Credit institutions	Annex V.Part 1.42(c)						

				(Gross carrying amo	unt / Nominal amou	ınt	
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			Annex V. Part 2. 222, 235-236	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)			
520	Other financial corporations	Annex V.Part 1.42(d)						
530	Non-financial corporations	Annex V.Part 1.42(e)						02015R0534 —
540	Households	Annex V.Part 1.42(f)						EN — 01.06.202
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217						EN — 01.06.2020 — 002.001 — 92

			Gross carrying amount / Nominal amount	Accumulated impairn		tive changes in fair valu	ne due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					0.040
020	Central banks	Annex V.Part 1.42(a)					TOOKICIOA
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					01.00.2020
050	Other financial corporations	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)					

			Gross carrying amount / Nominal amount	Accumulated impairn		tive changes in fair valu	ue due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
070	Loans and advances	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)					020
090	General governments	Annex V.Part 1.42(b)					02013R0334 — E.
100	Credit institutions	Annex V.Part 1.42(c)					EN — 01.05.2020 —
110	Other financial corporations	Annex V.Part 1.42(d)					2020 — 00.
120	Non-financial corporations	Annex V.Part 1.42(e)					002.001 — 94

			Gross carrying amount / Nominal amount	Accumulated impairm		ntive changes in fair val	ue due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
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, 234i (a)					OZOLOZO
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					DA - 01:00-2020
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)					002,001

			Gross carrying amount / Nominal amount	Accumulated impairs		tive changes in fair val	ue due to credit risk and	
			Non-performing		Performing exposu	sures - Accumulated impairment and provisions		
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	
			121	130	140	141	142	
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	
181	Debt securities	Annex V.Part 1.31, 44(b)						
182	Central banks	Annex V.Part 1.42(a)					020	
183	General governments	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)					LIA	
185	Other financial corporations	Annex V.Part 1.42(d)					01.00.	
186	Non-financial corporations	Annex V.Part 1.42(e)					002.001	
191	Loans and advances	Annex V.Part 1.32, 44(a)						

			Gross carrying amount / Nominal amount	Accumulated impairs	provisions Performing exposures - Accumulated impairment and provisions		ue due to credit risk and
			Non-performing				irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
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)					
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					01.00.2020
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					002.001

			Gross carrying amount / Nominal amount	Accumulated impairn		tive changes in fair valu	ue due to credit risk and		
			Non-performing		Performing exposures - Accumulated impairment and pr				
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		
			121	130	140	141	142		
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
197	Households	Annex V.Part 1.42(f)							
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					02		
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					0201200274		
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)					01.00.2020		
212	Central banks	Annex V.Part 1.42(a)					100.2001		
213	General governments	Annex V.Part 1.42(b)					91 — 70		

			Gross carrying amount / Nominal amount	Accumulated impairn		tive changes in fair valu	ne due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
214	Credit institutions	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)					020
216	Non-financial corporations	Annex V.Part 1.42(e)					0201300334
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					01.00.2020
223	General governments	Annex V.Part 1.42(b)					0002.001
224	Credit institutions	Annex V.Part 1.42(c)					901 — 99

			Gross carrying amount / Nominal amount	Accumulated impairn		tive changes in fair valu	ue due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					02
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					02013R0334
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					 [1] 2
227	Households	Annex V.Part 1.42(f)					00.202
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					01.00.2020 — 002.001
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					1-100

			Gross carrying amount / Nominal amount	Accumulated impairm		ative changes in fair val	ue due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	nirment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					02015R0534
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					 #Z -
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					01.06.2020 —
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					002.001 — 101

			Gross carrying amount / Nominal amount	Accumulated impairn		ntive changes in fair val	ue due to credit risk and	
		Non-perform			Performing exposures - Accumulated impairment and provisions			
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	
			121	130	140	141	142	
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	
350	Central banks	Annex V.Part 1.42(a)						
360	General governments	Annex V.Part 1.42(b)						
370	Credit institutions	Annex V.Part 1.42(c)					020130334	
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)					01.00.2020	
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102- 105, 114, 116, 225					00.200	
420	Central banks	Annex V.Part 1.42(a)						

			Gross carrying amount / Nominal amount	Accumulated impairm	rment, accumulated negative changes in fair value due to credit risk a provisions		
			Non-performing		Performing exposu	res - Accumulated impa	irment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
430	General governments	Annex V.Part 1.42(b)					
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					01:00:00
490	Central banks	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)					

			Gross carrying amount / Nominal amount	Accumulated impairn		tive changes in fair valu	ue due to credit risk and
			Non-performing		Performing exposu	res - Accumulated impa	nirment and provisions
		References	of which: Credit- impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
520	Other financial corporations	Annex V.Part 1.42(d)					0
530	Non-financial corporations	Annex V.Part 1.42(e)					02015R0534 — E
540	Households	Annex V.Part 1.42(f)					EN — 01.06.2020 –
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217					002.001 — 104

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions			
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		References		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 <= 2 year			
			150	160	170	180	191			
			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			
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3								
010	Debt securities	Annex V.Part 1.31, 44(b)								
020	Central banks	Annex V.Part 1.42(a)					OZONCIONO			
030	General governments	Annex V.Part 1.42(b)								
040	Credit institutions	Annex V.Part 1.42(c)								
050	Other financial corporations	Annex V.Part 1.42(d)								
060	Non-financial corporations	Annex V.Part 1.42(e)					001			

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year		
			150	160	170	180	191		
			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		
070	Loans and advances	Annex V.Part 1.32, 44(a)							
080	Central banks	Annex V.Part 1.42(a)					02		
090	General governments	Annex V.Part 1.42(b)					02015R0534		
100	Credit institutions	Annex V.Part 1.42(c)					- EZ - 01:0		
110	Other financial corporations	Annex V.Part 1.42(d)					-01.06.2020 00		
120	Non-financial corporations	Annex V.Part 1.42(e)					-002.001 106		

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year		
			150	160	170	180	191		
			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		
130	Of which: Small and Mediumsized Enterprises	SME Art 1 2(a)							
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					020		
150	Households	Annex V.Part 1.42(f)					02013R0334		
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					EN — 01:06.2020 –		
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)							
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)					- 002.001 - 107		

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year		
			150	160	170	180	191		
			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		
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)					0201020		
184	Credit institutions	Annex V.Part 1.42(c)							
185	Other financial corporations	Annex V.Part 1.42(d)					01.00.202.0		
186	Non-financial corporations	Annex V.Part 1.42(e)					100.700		
191	Loans and advances	Annex V.Part 1.32, 44(a)					001 — 100		

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year		
			150	160	170	180	191		
			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		
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)					02015R0534		
195	Other financial corporations	Annex V.Part 1.42(d)							
196	Non-financial corporations	Annex V.Part 1.42(e)							
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					01.06.2020 — 00		
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					-002.001 109		

			Accumulated imp	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year			
			150	160	170	180	191			
			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			
197	Households	Annex V.Part 1.42(f)								
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)								
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					02010			
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)					020171020			
211	Debt securities	Annex V.Part 1.31, 44(b)					01.00.2020			
212	Central banks	Annex V.Part 1.42(a)					100.7200			
213	General governments	Annex V.Part 1.42(b)								

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposu	rres - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year < = 2 year		
			150	160	170	180	191		
			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		
214	Credit institutions	Annex V.Part 1.42(c)							
215	Other financial corporations	Annex V.Part 1.42(d)							
216	Non-financial corporations	Annex V.Part 1.42(e)					0.0000000000000000000000000000000000000		
221	Loans and advances	Annex V.Part 1.32, 44(a)							
222	Central banks	Annex V.Part 1.42(a)					O F CO F		
223	General governments	Annex V.Part 1.42(b)					E O COLLOCK		
224	Credit institutions	Annex V.Part 1.42(c)					***		

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		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 < = 2 year		
			150	160	170	180	191		
			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		
225	Other financial corporations	Annex V.Part 1.42(d)							
226	Non-financial corporations	Annex V.Part 1.42(e)							
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					02015R0534 -		
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					534 — EN-		
227	Households	Annex V.Part 1.42(f)					01.06.2020		
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					020 — 002.001 -		
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)							

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposu	osures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year		
			150	160	170	180	191		
			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		
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					04		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					02013K0334 — EIN		
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					01.00.2020		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					002.001 — 113		

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposu	sures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year		
			150	160	170	180	191		
			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		
350	Central banks	Annex V.Part 1.42(a)							
360	General governments	Annex V.Part 1.42(b)							
370	Credit institutions	Annex V.Part 1.42(c)					920		
380	Other financial corporations	Annex V.Part 1.42(d)					OZONOSO		
390	Non-financial corporations	Annex V.Part 1.42(e)							
400	Households	Annex V.Part 1.42(f)					01.00.2020		
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102- 105, 114, 116, 225					02.00.200 — 02.001		
420	Central banks	Annex V.Part 1.42(a)							

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		Unlikely to pay that are not past-due or past-due due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 2 year		
			150	160	170	180	191		
			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		
430	General governments	Annex V.Part 1.42(b)							
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)					020130394		
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					EN — 01.00.2020		
490	Central banks	Annex V.Part 1.42(a)							
500	General governments	Annex V.Part 1.42(b)					00.200		
510	Credit institutions	Annex V.Part 1.42(c)							

			Accumulated imp	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions			
			Non-performing exposu	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References		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 < = 2 year			
			150	160	170	180	191			
			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			
520	Other financial corporations	Annex V.Part 1.42(d)								
530	Non-financial corporations	Annex V.Part 1.42(e)					02015R0534			
540	Households	Annex V.Part 1.42(f)					EN - 01.06.2020			
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217					20 — 002.001 — 116			

			Accumulated im	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			Non-performing exposu	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3								
010	Debt securities	Annex V.Part 1.31, 44(b)					02015			
020	Central banks	Annex V.Part 1.42(a)					02015R0534 —			
030	General governments	Annex V.Part 1.42(b)					EX — 01			
040	Credit institutions	Annex V.Part 1.42(c)					01.06.2020			
050	Other financial corporations	Annex V.Part 1.42(d)								
060	Non-financial corporations	Annex V.Part 1.42(e)					01-117			

			Accumulated im	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		P	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
	References		Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
070	Loans and advances	Annex V.Part 1.32, 44(a)								
080	Central banks	Annex V.Part 1.42(a)					02015R0534 -			
090	General governments	Annex V.Part 1.42(b)					0534 — EX			
100	Credit institutions	Annex V.Part 1.42(c)					01.06.2020			
110	Other financial corporations	Annex V.Part 1.42(d)								
120	Non-financial corporations	Annex V.Part 1.42(e)					002.001 — 118			

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit risl	k and provisions		
		_	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
			192	196	197	950	951		
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)		
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, 234i (a)					02015R0534 -		
150	Households	Annex V.Part 1.42(f)					34 — EN		
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					01.06.2020		
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)							
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)					002.001 — 119		

			Accumulated im	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			Non-performing exposu	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
181	Debt securities	Annex V.Part 1.31, 44(b)								
182	Central banks	Annex V.Part 1.42(a)					0201			
183	General governments	Annex V.Part 1.42(b)					0201380334			
184	Credit institutions	Annex V.Part 1.42(c)								
185	Other financial corporations	Annex V.Part 1.42(d)					01.06.2020			
186	Non-financial corporations	Annex V.Part 1.42(e)					002.001			
191	Loans and advances	Annex V.Part 1.32, 44(a)								

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions			
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
192	Central banks	Annex V.Part 1.42(a)								
193	General governments	Annex V.Part 1.42(b)					020			
194	Credit institutions	Annex V.Part 1.42(c)					02013R034-			
195	Other financial corporations	Annex V.Part 1.42(d)					 - - -			
196	Non-financial corporations	Annex V.Part 1.42(e)					01.06.2020			
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)								
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					002.001 — 121			

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit risl	k and provisions			
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
197	Households	Annex V.Part 1.42(f)								
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					020			
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					02015R0534			
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)					4 — EX — 01:06:2020 —			
211	Debt securities	Annex V.Part 1.31, 44(b)								
212	Central banks	Annex V.Part 1.42(a)					002.001			
213	General governments	Annex V.Part 1.42(b)								

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
214	Credit institutions	Annex V.Part 1.42(c)								
215	Other financial corporations	Annex V.Part 1.42(d)					0201			
216	Non-financial corporations	Annex V.Part 1.42(e)					02013R0334			
221	Loans and advances	Annex V.Part 1.32, 44(a)								
222	Central banks	Annex V.Part 1.42(a)					01.06.2020			
223	General governments	Annex V.Part 1.42(b)					007.00			
224	Credit institutions	Annex V.Part 1.42(c)					01 - 123			

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
225	Other financial corporations	Annex V.Part 1.42(d)								
226	Non-financial corporations	Annex V.Part 1.42(e)					02			
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					02015R0534			
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					 			
227	Households	Annex V.Part 1.42(f)					01.06.2020 -			
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					0-002.001			
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					1 — 124			

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
			192	196	197	950	951		
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)		
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					02015R0534		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					 		
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					01.06.2020 —		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					002.001 — 123		

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
			192	196	197	950	951		
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)		
350	Central banks	Annex V.Part 1.42(a)							
360	General governments	Annex V.Part 1.42(b)							
370	Credit institutions	Annex V.Part 1.42(c)					02015R0534 -		
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)					01.06.2020 -		
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102- 105, 114, 116, 225					0 002.001 -		
420	Central banks	Annex V.Part 1.42(a)					<u>— 126</u>		

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit ris	k and provisions			
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
			192	196	197	950	951			
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)			
430	General governments	Annex V.Part 1.42(b)								
440	Credit institutions	Annex V.Part 1.42(c)								
450	Other financial corporations	Annex V.Part 1.42(d)					02012W2			
460	Non-financial corporations	Annex V.Part 1.42(e)					NO334			
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					01.00.20			
490	Central banks	Annex V.Part 1.42(a)								
500	General governments	Annex V.Part 1.42(b)					002.200			
510	Credit institutions	Annex V.Part 1.42(c)					12,			

			Accumulated im	pairment, accumulated	negative changes in fair	value due to credit risl	k and provisions		
			Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References	Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
			192	196	197	950	951		
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)		
520	Other financial corporations	Annex V.Part 1.42(d)					03		
530	Non-financial corporations	Annex V.Part 1.42(e)					02015R0534 — E		
540	Households	Annex V.Part 1.42(f)					EN — 01.06.2020 -		
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217					<u>002.001128</u>		

				num amount of the collateral Annex V.	or guarantee that can be con Part 2.119	sidered			
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3							
010	Debt securities	Annex V.Part 1.31, 44(b)							
020	Central banks	Annex V.Part 1.42(a)				02013R0334			
030	General governments	Annex V.Part 1.42(b)				554 — EX			
040	Credit institutions	Annex V.Part 1.42(c)				- 01.06.2020			
050	Other financial corporations	Annex V.Part 1.42(d)				320 — 002.001			
060	Non-financial corporations	Annex V.Part 1.42(e)				21 - 100			

			Maxin	num amount of the collateral Annex V.	or guarantee that can be con Part 2.119	sidered			
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
070	Loans and advances	Annex V.Part 1.32, 44(a)							
080	Central banks	Annex V.Part 1.42(a)							
090	General governments	Annex V.Part 1.42(b)				02015R0534			
100	Credit institutions	Annex V.Part 1.42(c)				 II Z			
110	Other financial corporations	Annex V.Part 1.42(d)				01.06.2020 — 00			
120	Non-financial corporations	Annex V.Part 1.42(e)				002.001 — 130			

			Maxin	num amount of the collateral Annex V.	or guarantee that can be con Part 2.119	sidered
				Collateral received and fin	nancial guarantees received	
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
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, 234i (a)				
150	Households	Annex V.Part 1.42(f)				02013R0394
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				01.00.2020
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)				- 002.001

			Maxir	num amount of the collateral Annex V.	or guarantee that can be con Part 2.119	sidered
				Collateral received and fin	nancial guarantees received	
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
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)				(51070)
184	Credit institutions	Annex V.Part 1.42(c)				(03)4 — E
185	Other financial corporations	Annex V.Part 1.42(d)				01.00.
186	Non-financial corporations	Annex V.Part 1.42(e)				0020
191	Loans and advances	Annex V.Part 1.32, 44(a)				02013R0334 — EN — 01.00.2020 — 002.001 — 132

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
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)				020			
195	Other financial corporations	Annex V.Part 1.42(d)				02013R0334			
196	Non-financial corporations	Annex V.Part 1.42(e)							
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)				01.06.2020 — 0			
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				133			

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
197	Households	Annex V.Part 1.42(f)							
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)							
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				220			
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)				10201010204			
211	Debt securities	Annex V.Part 1.31, 44(b)				01.00.202			
212	Central banks	Annex V.Part 1.42(a)				07.00.			
213	General governments	Annex V.Part 1.42(b)				1.1			

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
214	Credit institutions	Annex V.Part 1.42(c)							
215	Other financial corporations	Annex V.Part 1.42(d)							
216	Non-financial corporations	Annex V.Part 1.42(e)				020131			
221	Loans and advances	Annex V.Part 1.32, 44(a)				02013K0334 — E			
222	Central banks	Annex V.Part 1.42(a)				2 01.06.			
223	General governments	Annex V.Part 1.42(b)				EN — 01.06.2020 — 002.001			
224	Credit institutions	Annex V.Part 1.42(c)				301 13			

		Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119							
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
225	Other financial corporations	Annex V.Part 1.42(d)							
226	Non-financial corporations	Annex V.Part 1.42(e)							
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)				02015			
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				02015R0534 — EN			
227	Households	Annex V.Part 1.42(f)							
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				01.06.2020 — 002.001 -			
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				001 — 136			

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
				Collateral received and fin	nancial guarantees received				
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234							
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217				02013R0334 — E			
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220				EN — 01.00.2020			
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224				- 002.001 13/			

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
				Collateral received and fir	nancial guarantees received				
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
350	Central banks	Annex V.Part 1.42(a)							
360	General governments	Annex V.Part 1.42(b)							
370	Credit institutions	Annex V.Part 1.42(c)							
380	Other financial corporations	Annex V.Part 1.42(d)				020121020			
390	Non-financial corporations	Annex V.Part 1.42(e)							
400	Households	Annex V.Part 1.42(f)				01.00			
410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102- 105, 114, 116, 225				DN - 01.00.202.001			
420	Central banks	Annex V.Part 1.42(a)				01 - 130			

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119							
			Collateral received and financial guarantees received							
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures				
			201	200	205	210				
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239				
430	General governments	Annex V.Part 1.42(b)								
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)				020020				
470	Households	Annex V.Part 1.42(f)				OZON CIOZO				
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				EN OLO				
490	Central banks	Annex V.Part 1.42(a)				01.00.2020				
500	General governments	Annex V.Part 1.42(b)				1 00.200				
510	Credit institutions	Annex V.Part 1.42(c)								

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
			Collateral received and financial guarantees received						
		References	Collateral received on performing exposues	Collateral received on non- performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			201	200	205	210			
			Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
520	Other financial corporations	Annex V.Part 1.42(d)							
530	Non-financial corporations	Annex V.Part 1.42(e)							
540	Households	Annex V.Part 1.42(f)							
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217							

▼<u>M2</u>

19. Information forborne exposures

			Gro	ss carrying amount / r	nominal amount of exp	osures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					0.202.202.20
060	Non-financial corporations	Annex V.Part 1.42(e)					002.001
070	Loans and advances	Annex V.Part 1.32, 44(a)					171

			Gros	ss carrying amount / r	nominal amount of exp	osures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)					02
100	Credit institutions	Annex V.Part 1.42(c)					02015R0534
110	Other financial corporations	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)					01.06.2020 — 0
130	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					002.001 — 142

			Gros	ss carrying amount / r	nominal amount of exp	osures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					020
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					02015R0534 —
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					U 2 01:00
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)					01.06.2020 — 002.001 -
181	Debt securities	Annex V.Part 1.31, 44(b)					001 — 143

			Gros	ss carrying amount / r	nominal amount of exp	oosures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
182	Central banks	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)					0.1070
185	Other financial corporations	Annex V.Part 1.42(d)					02013K0334
186	Non-financial corporations	Annex V.Part 1.42(e)					
191	Loans and advances	Annex V.Part 1.32, 44(a)					1.00.2020
192	Central banks	Annex V.Part 1.42(a)					EN — 01.00.2020 — 002.001 —
193	General governments	Annex V.Part 1.42(b)					

			Gros	ss carrying amount / r	nominal amount of exp	osures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
194	Credit institutions	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					02015R0534
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					0534 — EN –
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					01.06.2020
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					002.001 — 145

			Gro	ss carrying amount / r	nominal amount of exp	osures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)					02013
211	Debt securities	Annex V.Part 1.31, 44(b)					02015K0534
212	Central banks	Annex V.Part 1.42(a)					II Z
213	General governments	Annex V.Part 1.42(b)					01.06.2020
214	Credit institutions	Annex V.Part 1.42(c)					- 100.200
215	Other financial corporations	Annex V.Part 1.42(d)					140

			Gros	ss carrying amount / 1	nominal amount of exp	osures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
216	Non-financial corporations	Annex V.Part 1.42(e)					
221	Loans and advances	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)					02015R0534 —
223	General governments	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)					- 01.06.20
225	Other financial corporations	Annex V.Part 1.42(d)					EN — 01.06.2020 — 002.001 —
226	Non-financial corporations	Annex V.Part 1.42(e)					001 — 147

			Gros	ss carrying amount / r	nominal amount of exp	osures with forbearance	measures	
					Performing exposures with forbearance measures			
		References			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	
			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	
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					02	
227	Households	Annex V.Part 1.42(f)					02013R034	
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					 12 	
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					01.06.2020	
231	DEBT INSTRUMENTS AT STR- ICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249					002.001 — 148	

			Gros	ss carrying amount / r	nominal amount of exp	oosures with forbearance	measures
					Performing exposure	es with forbearance mea	sures
		References			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
			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
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246					02015
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247					02015R0534 — EN — 01.06.2020 — 002.001 —
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246					5.2020 — 002.001 — 149

			(Gross carrying amount	: / nominal amount	of exposures with	forbearance measure	es
				Non-peri	forming exposures w	vith forbearance mo	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)						100000000000000000000000000000000000000
030	General governments	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)						
050	Other financial corporations	Annex V.Part 1.42(d)						0.2020
060	Non-financial corporations	Annex V.Part 1.42(e)						01.00.2020
070	Loans and advances	Annex V.Part 1.32, 44(a)						150

			(Gross carrying amount	: / nominal amount	of exposures with 1	forbearance measure	·s
				Non-perf	forming exposures w	ith forbearance me	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
080	Central banks	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)						0201
100	Credit institutions	Annex V.Part 1.42(c)						5R0534 —
110	Other financial corporations	Annex V.Part 1.42(d)						EN — 01.00
120	Non-financial corporations	Annex V.Part 1.42(e)						02015R0534 — EN — 01.06.2020 — 002.001 —
130	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						02.001 — 151

			(Gross carrying amount	: / nominal amount	of exposures with 1	forbearance measure	s
				Non-peri	forming exposures w	rith forbearance mo	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)						02015
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						02015R0534 — EN
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						01.06.2020 -
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)						2020 — 002.001 -
181	Debt securities	Annex V.Part 1.31, 44(b)						$\frac{001 - 152}{1}$

			(Gross carrying amount	t / nominal amount	of exposures with 1	forbearance measure	·s
				Non-perf	forming exposures v	ith forbearance me	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
182	Central banks	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)						0201300334
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)						00.2020
192	Central banks	Annex V.Part 1.42(a)						EN - 01.00.2020 - 002.001 -
193	General governments	Annex V.Part 1.42(b)						133

			(Gross carrying amount	t / nominal amount	of exposures with t	forbearance measure	es
				Non-per	forming exposures w	vith forbearance mo	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
194	Credit institutions	Annex V.Part 1.42(c)						
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						02015R0534 -
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						534 — EN -
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						-01.06.2020 -
197	Households	Annex V.Part 1.42(f)						20 — 002.001 -
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						.001 — 154

				Gross carrying amount	t / nominal amount	of exposures with	forbearance measure	·s
				Non-peri	forming exposures v	vith forbearance m	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)						02015R0534 -
211	Debt securities	Annex V.Part 1.31, 44(b)						
212	Central banks	Annex V.Part 1.42(a)						
213	General governments	Annex V.Part 1.42(b)						01.06.2020 -
214	Credit institutions	Annex V.Part 1.42(c)						- 002.001
215	Other financial corporations	Annex V.Part 1.42(d)						1 — 155

			(Gross carrying amount	t / nominal amount	of exposures with 1	forbearance measure	·s
				Non-perf	forming exposures w	ith forbearance me		
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
216	Non-financial corporations	Annex V.Part 1.42(e)						
221	Loans and advances	Annex V.Part 1.32, 44(a)						02
222	Central banks	Annex V.Part 1.42(a)						02015R0534 -
223	General governments	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)						01.06.202
225	Other financial corporations	Annex V.Part 1.42(d)						EN — 01.06.2020 — 002.001 —
226	Non-financial corporations	Annex V.Part 1.42(e)						01 — 156

			(Gross carrying amount	t / nominal amount	of exposures with t	forbearance measure	es
				Non-per	forming exposures v	vith forbearance mo	easures	
		References		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
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						0201
227	Households	Annex V.Part 1.42(f)						02015R0534 -
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						 E Z O
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						01.06.2020
231	DEBT INSTRUMENTS AT STR- ICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249						<u> </u>

				Gross carrying amount	t / nominal amount	of exposures with t	forbearance measure	s		
				Non-performing exposures with forbearance measures						
		References		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		
			Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246						02015R0534 -		
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247						0534 — EN — 01.06.2020 –		
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246						$\frac{2020 - 002.001 - 158}{}$		

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions
				Perfoming exposures with forbearance measures - Accumulated	Non-performing exposu impairment, accumulate	res with forbearance med negative changes in frisk and provisions	easures - Accumulated
		References		impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing
			120	130	140	150	160
			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
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)					TOURIUM TOUR
030	General governments	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)					100000000000000000000000000000000000000
060	Non-financial corporations	Annex V.Part 1.42(e)					001.001
070	Loans and advances	Annex V.Part 1.32, 44(a)					153

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions	
				Perfoming exposures with forbearance measures - Accumulated impairment and provi- sions	impairment, accumulate	res with forbearance med negative changes in frisk and provisions	earance measures - Accumulated hanges in fair value due to credit ovisions	
		References				Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
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)					OZOTOKOJA	
110	Other financial corporations	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)					01.00.2020	
130	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)					007.000	

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions	
				Perfoming exposures with forbearance measures - Accumulated	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
		References		impairment and provi- sions		Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)					020	
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					01.00	
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)					01.002.2020 — 002	
181	Debt securities	Annex V.Part 1.31, 44(b)					002.001	

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions	
				Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - Accumula impairment, accumulated negative changes in fair value due to creatisk and provisions			
		References		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
182	Central banks	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)					0201	
185	Other financial corporations	Annex V.Part 1.42(d)					020171020	
186	Non-financial corporations	Annex V.Part 1.42(e)						
191	Loans and advances	Annex V.Part 1.32, 44(a)					01.00.2020	
192	Central banks	Annex V.Part 1.42(a)					00077000	
193	General governments	Annex V.Part 1.42(b)					01 — 102	

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions	
				Perfoming exposures with forbearance measures - Accumulated	Non-performing exposures with forbearance measures - Accumulated negative changes in fair value due to or risk and provisions			
		References		impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
194	Credit institutions	Annex V.Part 1.42(c)						
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					01.00.2020	
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					100.700	

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			wi measu	Perfoming exposures with forbearance measures - Accumulated	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
		References		impairment and provi- sions		Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)					0.1070	
211	Debt securities	Annex V.Part 1.31, 44(b)					0201300334	
212	Central banks	Annex V.Part 1.42(a)						
213	General governments	Annex V.Part 1.42(b)					01.00.2020	
214	Credit institutions	Annex V.Part 1.42(c)					100,700	
215	Other financial corporations	Annex V.Part 1.42(d)					01 — 104	

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions	
				Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
		References		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
216	Non-financial corporations	Annex V.Part 1.42(e)						
221	Loans and advances	Annex V.Part 1.32, 44(a)						
222	Central banks	Annex V.Part 1.42(a)					02013R034-	
223	General governments	Annex V.Part 1.42(b)					54 — EN	
224	Credit institutions	Annex V.Part 1.42(c)					-01.06.2020	
225	Other financial corporations	Annex V.Part 1.42(d)					20 002,001 -	
226	Non-financial corporations	Annex V.Part 1.42(e)						

			Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - Accumulimpairment, accumulated negative changes in fair value due to orisk and provisions			
		References		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					22	
227	Households	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					01.00.2020	
231	DEBT INSTRUMENTS AT STR- ICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249					002.001	

			Accumulated im	pairment, accumulated ne	gative changes in fair va	alue due to credit risk	and provisions	
		References		Perfoming exposures with forbearance measures - Accumulated impairment and provi- sions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
						Instruments with modifications in their terms and conditions	Refinancing	
			120	130	140	150	160	
			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	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246					02013	
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247					02015R0534 — EN — 01.0c	
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246					01.06.2020 — 002.001 — 167	

			Maximum amo	unt of the collateral or guarar	ntee that can be considered A	nnex V. Part 2.119				
			Collateral received and financial guarantees received							
			Collateral received on exposu	ares with forbearance measures	Financial guarantees received on exposures with forbearanc measures					
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures				
			170	175	180	185				
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268				
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3								
010	Debt securities	Annex V.Part 1.31, 44(b)								
020	Central banks	Annex V.Part 1.42(a)				02015R0534 -				
030	General governments	Annex V.Part 1.42(b)								
040	Credit institutions	Annex V.Part 1.42(c)				EN — 01.0				
050	Other financial corporations	Annex V.Part 1.42(d)				01.06.2020 -				
060	Non-financial corporations	Annex V.Part 1.42(e)				- 002.001 -				
070	Loans and advances	Annex V.Part 1.32, 44(a)				1 — 168				

			Maximum amo	unt of the collateral or guarar	ntee that can be considered A	nnex V. Part 2.119	
			Collateral received and financial guarantees received				
			Collateral received on exposu	ares with forbearance measures	Financial guarantees received on exposures with forbearance measures		
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			170	175	180	185	
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
080	Central banks	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)				020	
100	Credit institutions	Annex V.Part 1.42(c)				02015R0534 —	
110	Other financial corporations	Annex V.Part 1.42(d)				EN — 01.0	
120	Non-financial corporations	Annex V.Part 1.42(e)				01.06.2020 — 0	
130	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)				- 002.001 — 169	

			Maximum amount of the collateral or guara		ntee that can be considered A	nnex V. Part 2.119	
			Collateral received and financial guarantees received				
		Collateral received on exposu	ares with forbearance measures	Financial guarantees received on exposures with forbearance measures			
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			170	175	180	185	
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)				0201	
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				02015R0534 — E	
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				EN — 01.06.	
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)				- 01.06.2020 002.001 -	
181	Debt securities	Annex V.Part 1.31, 44(b)				.001 — 170	

			Maximum amo	ount of the collateral or guarar	tee that can be considered A	Innex V. Part 2.119
			Collateral received and financial guarantees received			
			Collateral received on expost	ares with forbearance measures		d on exposures with forbearance easures
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
182	Central banks	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)				02013R0334
185	Other financial corporations	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)				I
191	Loans and advances	Annex V.Part 1.32, 44(a)				01.06.2020
192	Central banks	Annex V.Part 1.42(a)				002.001
193	General governments	Annex V.Part 1.42(b)				

			Maximum amount of the collateral or guarantee that can be considered Annex V		Innex V. Part 2.119		
			Collateral received and financial guarantees received				
		References	Collateral received on expost	ares with forbearance measures		d on exposures with forbearance	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			170	175	180	185	
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
194	Credit institutions	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)				02015R0534 -	
900	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)				0534 — EN	
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				002.001 — 172	

			Maximum amo	unt of the collateral or guaran	tee that can be considered A	nnex V. Part 2.119	
			Collateral received and financial guarantees received				
				ares with forbearance measures	Financial guarantees received on exposures with forbearance measures		
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			170	175	180	185	
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)				02015R0534	
211	Debt securities	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)				EN — 01.	
213	General governments	Annex V.Part 1.42(b)				01.06.2020	
214	Credit institutions	Annex V.Part 1.42(c)				002.001	
215	Other financial corporations	Annex V.Part 1.42(d)				01 - 173	

			Maximum amount of the collateral or guarante		tee that can be considered A	Annex V. Part 2.119
			Collateral received and financial guarantees received			
		Collateral received on exposi	ares with forbearance measures	Financial guarantees received on exposures with forbearance measures		
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
216	Non-financial corporations	Annex V.Part 1.42(e)				
221	Loans and advances	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)				02015R0534 -
223	General governments	Annex V.Part 1.42(b)				4 - EX -
224	Credit institutions	Annex V.Part 1.42(c)				-01.06.2020 -
225	Other financial corporations	Annex V.Part 1.42(d)				20 — 002.001 —
226	Non-financial corporations	Annex V.Part 1.42(e)				001 — 174

			Maximum amo	ount of the collateral or guarar	ntee that can be considered a	Annex V. Part 2.119
				Collateral received and fi	nancial guarantees received	
			Collateral received on exposu	ures with forbearance measures		d on exposures with forbearance
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				020
227	Households	Annex V.Part 1.42(f)				02015R0534 -
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				01.06.2020
231	DEBT INSTRUMENTS AT STR- ICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249				002.001 — 175

			Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			nnex V. Part 2.119
				Collateral received and fi	nancial guarantees received	
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
		References		Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246				
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247				
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246				

ANNEX V

		FINREP Templates for GAAP			
Template number					
		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			
		Information on performing and non-performing exposures			
18.0	F 18.00	Information on 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

▼<u>M2</u>

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount Annex V.Part 1.27- 28 010
010	Cash, cash balances at central banks and other demand deposits	BAD art 4.Assets(1)	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1	Annex V.Part 2.1		
030	Cash balances at central banks	BAD art 13(2); Annex V.Part 2.2	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	Annex V.Part 2.3	5	
050	Financial assets held for trading	Accounting Directive art 8(1)(a), (5); IAS 39.9	IFRS 9.Appendix A		
060	Derivatives	CRR Annex II	IFRS 9.Appendix A	10	
070	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5	IAS 32.11	4	
080	Debt securities	Annex V.Part 1.24, 26	Annex V.Part 1.31	4	
090	Loans and advances	Annex V.Part 1.24, 27	Annex V.Part 1.32	4	
091	Trading financial assets	BAD Article 32-33; Annex V.Part 1.17			
092	Derivatives	CRR Annex II; Annex V.Part 1.17, 27		10	
093	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
094	Debt securities	Annex V.Part 1.31		4	
095	Loans and advances	Annex V.Part 1.32		4	

▼<u>M2</u>

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

▼<u>M2</u>

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount Annex V.Part 1.27- 28 010
174	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32		4	
175	Non-trading non- derivative financial assets measured at fair value to equity	Accounting Directive art 8(1)(a), (8)		4	
176	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
177	Debt securities	Annex V.Part 1.31		4	
178	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32		4	
181	Financial assets at amortised cost		IFRS 7.8(f); IFRS 9.4.1.2	4	
182	Debt securities		Annex V.Part 1.31	4	
183	Loans and advances		Annex V.Part 1.32	4	
231	Non-trading non- derivative financial assets measured at a cost-based method	BAD art 35;Accounting Directive Article 6(1)(i) and Article 8(2); Annex V.Part1.18, 19		4	
390	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
232	Debt securities	Annex V.Part 1.31		4	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount Annex V.Part 1.27- 28 010
233	Loans and advances	Annex V.Part 1.32		4	
234	Other non-trading non- derivative financial assets	BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20		4	
235	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
236	Debt securities	Annex V.Part 1.31		4	
237	Loans and advances	Annex V.Part 1.32		4	
240	Derivatives – Hedge accounting	Accounting Directive art 8(1)(a), (6), (8); IAS 39.9; Annex V.Part 1.22	IFRS 9.6.2.1; Annex V.Part 1.22	11	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	Accounting Directive art 8(5), (6); IAS 39.89A (a)	IAS 39.89A(a); IFRS 9.6.5.8		
260	Investments in subsidiaries, joint ventures and associates	BAD art 4.Assets(7)- (8); Accounting Directive art 2(2); Annex V.Part 1.21, Part 2.4	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	Tangible assets	BAD art 4.Assets(10)			
280	Property, Plant and Equipment		IAS 16.6; IAS 1.54(a); IFRS 16.47(a)	21, 42	
290	Investment property		IAS 40.5; IAS 1.54(b); IFRS 16.48	21, 42	
300	Intangible assets	BAD art 4.Assets(9); CRR art 4(1)(115)	IAS 1.54(c); CRR art 4(1)(115)		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount Annex V.Part 1.27- 28 010
310	Goodwill	BAD art 4.Assets(9); CRR art 4(1)(113)	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	BAD art 4.Assets(9)	IAS 38.8,118; IFRS 16.47 (a)	21, 42	
330	Tax assets		IAS 1.54(n-o)		
340	Current tax assets		IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	Accounting Directive art 17(1)(f); CRR art 4(1)(106)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5, 6	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale		IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
375	(-) Haircuts for trading assets at fair value	Annex V Part 1.29			
380	TOTAL ASSETS	BAD art 4 Assets	IAS 1.9(a), IG 6		

1.2 Liabilities

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

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

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount Annex V.Part 1.27- 28 010
100	Other financial liabilities	Annex V.Part 1.38-41	Annex V.Part 1.38-41	8	
110	Financial liabilities measured at amortised cost	Accounting Directive art 8(3), (6); IAS 39.47	IFRS 7.8(g); IFRS 9.4.2.1	8	
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
130	Debt securities issued	Annex V.Part 1.31	Annex V.Part 1.37	8	
140	Other financial liabilities	Annex V.Part 1.32-34	Annex V.Part 1.38-41	8	
141	Non-trading non- derivative financial liabilities measured at a cost-based method	Accounting Directive art 8(3)		8	
142	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		8	
143	Debt securities issued	Annex V.Part 1.37		8	
144	Other financial liabilities	Annex V.Part 1.38-41		8	
150	Derivatives – Hedge accounting	Accounting Directive art 8(1)(a), (6), (8)(a); Annex V.Part 1.26	IFRS 9.6.2.1; Annex V.Part 1.26	11	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	Accounting Directive art 8(5), (6); Annex V.Part 2.8; IAS 39.89A(b)	IAS 39.89A(b), IFRS 9.6.5.8		
170	Provisions	BAD art 4.Liabil- ities(6)	IAS 37.10; IAS 1.54(l)	43	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount Annex V.Part 1.27- 28 010
175	Funds for general banking risks [if presented within liabilities]	BAD art 38.1; CRR art 4(112); Annex V.Part 2.15			
180	Pensions and other post employment defined benefit obligations	Annex V.Part 2.9	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9	43	
190	Other long term employee benefits	Annex V.Part 2.10	IAS 19.153; IAS 1.78(d); Annex V.Part 2.10	43	
200	Restructuring		IAS 37.71, 84(a)	43	
210	Pending legal issues and tax litigation		IAS 37.Appendix C. Examples 6 and 10	43	
220	Commitments and guarantees given	BAD Article 4 Liabilities (6)(c), Off balance sheet items, Article 27(11), Article 28(8), Article 33	IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11	9 12 43	
230	Other provisions	BAD Article 4 Liabilities (6)(c), Off balance sheet items	IAS 37.14	43	
240	Tax liabilities		IAS 1.54(n-o)		
250	Current tax liabilities		IAS 1.54(n); IAS 12.5		
260	Deferred tax liabilities	Accounting Directive art 17(1)(f); CRR art 4(1)(108)	IAS 1.54(0); IAS 12.5; CRR art 4(1)(108)		
270	Share capital repayable on demand		IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12	_	
280	Other liabilities	Annex V.Part 2.13	Annex V.Part 2.13		

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

1.3 Equity

				able	Carrying amount
		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	010
010	Capital	BAD art 4.Liabil- ities(9), BAD art 22	IAS 1.54(r), BAD art 22	46	
020	Paid up capital	BAD art 4.Liabil- ities(9)	IAS 1.78(e)		
030	Unpaid capital which has been called up	BAD art 4.Liabil- ities(9); Annex V.Part 2.17	Annex V.Part 2.14		
040	Share premium	BAD art 4.Liabil- ities(10); CRR art 4(1)(124)	IAS 1.78(e); CRR art 4(1)(124)	46	
050	Equity instruments issued other than capital	Annex V.Part 2.18-19	Annex V.Part 2.18-19	46	
060	Equity component of compound financial instruments	Accounting Directive art 8(6); Annex V.Part 2.18	IAS 32.28-29; Annex V.Part 2.18		
070	Other equity instruments issued	Annex V.Part 2.19	Annex V.Part 2.19		
080	Other equity	Annex V.Part 2.20	IFRS 2.10; Annex V.Part 2.20		
090	Accumulated other comprehensive income	CRR art 4(1)(100)	CRR art 4(1)(100)	46	

				ble	Carrying amount
		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	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 clas- sified as held for sale		IFRS 5.38, IG Example 12		
124	Share of other recognised income and expense of investments in subsidaries, 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		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
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		

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

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

2. Statement of profit or loss

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

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

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

		References National GAAP	References National GAAP	in table	Current period
		based on BAD	compatible IFRS	Breakdown in table	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 subsidi- aries, 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);		16	
385	(Cash contributions to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i	Annex V.Part 2.48i		
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)			

				table	Current period
		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	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	
435	(payment commitments to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i	Annex V.Part 2.48i		
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	

				table	Current period
		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	010
520	(Impairment or (-) reversal of impairment on non-financial assets)		IAS 36.126(a)(b)	16	
530	(Property, plant and equipment)	BAD art 27.Vertical layout(9)	IAS 16.73(e)(v-vi)		
540	(Investment properties)	BAD art 27.Vertical layout(9)	IAS 40.79(d)(v)		
550	(Goodwill)	BAD art 27.Vertical layout(9)	IFRS 3.Appendix B67(d)(v); IAS 36.124		
560	(Other intangible assets)	BAD art 27.Vertical layout(9)	IAS 38.118 (e)(iv)(v)		
570	(Other)		IAS 36.126 (a)(b)		
580	Negative goodwill recognised in profit or loss	Accounting Directive art 24(3)(f)	IFRS 3.Appendix B64(n)(i)		
590	Share of the profit or (-) loss of investments in subsidaries, joint ventures and associates accounted for using the equity method	BAD art 27.Vertical layout(13)-(14)	Annex V.Part 2.54		
600	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discon- tinued operations		IFRS 5.37; Annex V.Part 2.55		
610	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPER- ATIONS		IAS 1.102, IG 6; IFRS 5.33 A		
620	(Tax expense or (-) income related to profit or loss from continuing operations)	BAD art 27.Vertical layout(15)	IAS 1.82(d); IAS 12.77		
630	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPER- ATIONS	BAD art 27.Vertical layout(16)	IAS 1, IG 6		

				in table	Current period
		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	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 extra- ordinary profit or loss)	BAD art 27.Vertical layout(20)			
640	Profit or (-) loss after tax from discontinued oper- ations		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)		

- 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

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

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

- 8. Breakdown of financial liabilities
- 8.1 Breakdown of financial liabilities by product and by counterparty sector

						Carrying Annex V.Po				Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
010	Derivatives	CRR Annex II	IFRS 9.BA.7(a)							
020	Short positions		FRS 9.BA.7(b)							
030	Equity instru- ments	ECB/2013/33 Annex 2.Part 2.4-5	IAS 32.11							

						Carrying Annex V.P.	amount art 1.27-28			Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
040	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31							
050	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36							

						Carrying Annex V.P	g amount art 1.27-28			Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
060	Central banks	Annex V.Part 1.42(a), 44(c)	Annex V.Part 1.42(a), 44(c)							
070	Current accounts / ov- ernight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							

				Carrying amount Annex V.Part 1.27-28 Designated at for value At a cost Hodge						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
080	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
090	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							

				Carrying amount Annex V.Part 1.27-28 Designated at						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
100	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							
110	General govern- ments	Annex V.Part 1.42(b), 44(c)	Annex V.Part 1.42(b), 44(c)							

				Carrying amount Annex V.Part 1.27-28 Designated at fair value At a cost. Hedge						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
120	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
130	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							

				Carrying amount Annex V.Part 1.27-28 Designated at						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
140	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	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	ECB/2013/33 Annex 2.Part 2.9.4							

				Carrying amount Annex V.Part 1.27-28 Designated at fire value At a cost Hodge						
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	Accumulated changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
160	Credit institu- tions	Annex V.Part 1.42(c),44(c)	Annex V.Part 1.42(c),44(c)							
170	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							

				Carrying amount Annex V.Part 1.27-28 Designated at fair value At a cost Hodge						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
180	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							
190	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							

				Carrying amount Annex V.Part 1.27-28 Designated at fire value At a cost Hodge						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
200	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							
210	Other financial corporations	Annex V.Part 1.42(d),44(c)	Annex V.Part 1.42(d),44(c)							

				Carrying amount Annex V.Part 1.27-28 Designated at						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
220	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
230	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							

				Carrying amount Annex V.Part 1.27-28 Designated at						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
240	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	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	ECB/2013/33 Annex 2.Part 2.9.4							

			Designated at							Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
260	Non-financial corporations	Annex V.Part 1.42(e), 44(c)	Annex V.Part 1.42(e), 44(c)							
270	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							

				Designated at						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
280	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	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	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97							

				Carrying amount Annex V.Part 1.27-28 Designated at						Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
300	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4							
310	Households	Annex V.Part 1.42(f), 44(c)	Annex V.Part 1.42(f), 44(c)							

				Carrying amount Annex V.Part 1.27-28						- Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
320	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
330	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2							

			Carrying amount Annex V.Part 1.27-28						- Accumulated	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
340	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	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	ECB/2013/33 Annex 2.Part 2.9.4							

						Carrying Annex V.P	amount art 1.27-28			Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
360	Debt securities issued	Annex V.1.37, Part 2.98	Annex V.Part 1.37, Part 2.98							
370	Certificates of deposits	Annex V.Part 2.98(a)	Annex V.Part 2.98(a)							

						Carrying Annex V.P	g amount Part 1.27-28			Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
380	Asset-backed securities	CRR art 4(61)	CRR art 4(1)(61)							
390	Covered bonds	CRR art 129	CRR art 129							
400	Hybrid contracts	Annex V.Part 2.98(d)	Annex V.Part 2.98(d)							

						Carrying Annex V.P.	amount art 1.27-28			Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); 1AS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
410	Other debt securities issued	Annex V.Part 2.98(e)	Annex V.Part 2.98(e)							
420	Convertible compound financial instruments		IAS 32.AG 31							

						Carrying Annex V.P.	amount art 1.27-28			Accumulated
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	Hedge accounting	changes in fair value due to credit risk
				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
		References National GAAP based on BAD	References National GAAP compatible IFRS	Accounting Directive art 8(1)(a), (6); IAS 39.9, AG 14-15	Accounting Directive art 8(1)(a), (6); IAS 39.9	Accounting Directive art 8(3), (6); IAS 39.47	Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040
430	Non- convertible									
440	Other financial liabilities	Annex V.Part 1.38-41	Annex V.Part 1.38-41							
445	of which: lease liabilities		IFRS 16.22, 26-28, 47(b)							
450	FINANCIAL LIABILITIES									

8.2 Subordinated financial liabilities

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

10. Derivatives - Trading and economic hedges

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or / type of market			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
	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or v type of market			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
,	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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
040	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
050	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
060	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
070	Equity	Annex V.Part 2.129(b)	Annex V.Part 2.129(b)								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or type of market			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
D,	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or / type of market			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
D,	y type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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
110	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
120	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
130	Foreign exchange and gold	Annex V.Part 2.129(c)	Annex V.Part 2.129(c)								
140	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or type of market			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
, by	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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								

					Carrying	g amount		Fair	value	Notional	amount
By type	of risk / By product or			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
by	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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)								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or			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
Бу	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or		a f a		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
Бу	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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	CRR Annex II; Annex V.Part 1.16(a)	IFRS 9.Appendix A								
300	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141 (a), 142	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142								

					Carrying	g amount		Fair	value	Notional	amount
	of risk / By product or			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
Бу	type of market		References National	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
		References National GAAP based on BAD	GAAP compatible IFRS	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)								

11. Hedge accounting

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

				Carrying	amount			Notiona	l amount		Fair	value
Ву рг	oduct or by type of market	References National GAAP based on BAD	Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: de- rivatives carried at amortised cost / LOCOM	of which: sold	of which: de- rivatives carried at amortised cost / LOCOM	Positive value	Negative value
			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 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
010	Interest rate	Annex V.Part 2.129(a)										
020	OTC options	Annex V.Part 2.136										
030	OTC other	Annex V.Part 2.136										
040	Organized market options	Annex V.Part 2.136										

			Carrying	g amount			Notiona	l amount		Fair	value	
Ву рг	oduct or by type of market	References National GAAP based on BAD	Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: de- rivatives carried at amortised cost / LOCOM	of which: sold	of which: de- rivatives carried at amortised cost / LOCOM	Positive value	Negative value
			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 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
050	Organized market other	Annex V.Part 2.136										
060	Equity	Annex V.Part 2.129(b)										
070	OTC options	Annex V.Part 2.136										
080	OTC other	Annex V.Part 2.136										
090	Organized market options	Annex V.Part 2.136										

				Carrying	g amount			Notiona	l amount		Fair	value
Ву рг	oduct or by type of market	References National GAAP based on BAD	Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: de- rivatives carried at amortised cost / LOCOM	of which: sold	of which: de- rivatives carried at amortised cost / LOCOM	Positive value	Negative value
			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 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
100	Organized market other	Annex V.Part 2.136										
110	Foreign exchange and gold	Annex V.Part 2.129(c)										
120	OTC options	Annex V.Part 2.136										
130	OTC other	Annex V.Part 2.136										
140	Organized market options	Annex V.Part 2.136										

				Carrying	amount			Notiona	l amount		Fair	value
Ву рг	oduct or by type of market	References National GAAP based on BAD	Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: de- rivatives carried at amortised cost / LOCOM	of which: sold	of which: de- rivatives carried at amortised cost / LOCOM	Positive value	Negative value
			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 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
150	Organized market other	Annex V.Part 2.136										
160	Credit	Annex V.Part 2.129(d)										
170	Credit default swap	Annex V.Part 2.136										
180	Credit spread option	Annex V.Part 2.136										
190	Total return swap	Annex V.Part 2.136										

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

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

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

				Carrying	g amount			Notiona	l amount		Fair	value
Ву рг	oduct or by type of market	References National GAAP based on BAD	Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: de- rivatives carried at amortised cost / LOCOM	of which: sold	of which: de- rivatives carried at amortised cost / LOCOM	Positive value	Negative value
			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 2.133-135	Annex V.Part 2.124	Annex V.Part 2.133-135	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132
			005	006	007	008	010	011	020	021	030	040
250	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)										
260	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)										

18. Information on performing and non-performing exposures

18.0 Information on performing and non-performing exposures

					Gross ca	rrying amount / Nomi	nal amount	
					Performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	companie II KS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					02015/R0534
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					0034 — EN
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.06.2020
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)					002.001 — 240

				Gross ca	rrying amount / Nomin	nal amount		
					Performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		vasea on BAD	companole IFKS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02015R0534 -
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.06.2020 — 00
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					- 002.001 — 241

					Gross car	rrying amount / Nomin	nal amount	
		References National GAAP based on BAD			Performing	Not past due or Past due <= 30 days Past due > 30 days = 90 days without signification increase in credit since initial reconition (Stage 1) 030 055 Annex V. Part 2. 222, Annex V. Part 2. 222, 7.35M(a); Annex		
			References National GAAP compatible IFRS			Not past due or Past due <= 30 days		Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		basea on BAD	compauvie IFKS	010	020	030	055	056
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239			IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239			
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					02015R0534 -
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					134 — EN
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					01.06.2020 -
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					002.001 — 242

					Gross ca	rrying amount / Nomin	nal amount	
		References National GAAP based on BAD			Performing			
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					<u> </u>
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

					Gross ca	rrying amount / Nomin	nal amount	
					Performing			
		References National GAAP Rej based on BAD	References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	companole II KS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
183	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
18:	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					02015K0534
18	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
18.	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					01.06.2020 — 00
18	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					002.001 — 244

					Gross ca	rrying amount / Nomin	nal amount	
					Performing			
		References National GAAP based on BAD	References National GAAP			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
			A	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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
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)					02015R0534 -
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)					01.06.2020 — 00
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					- 002.001 245

					Gross ca	rrying amount / Nomin	nal amount	
		References National GAAP R			Performing			
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					02013K0334 -
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					01.06.2020
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					002.001 — 240

					Gross ca	rrying amount / Nomi	nal amount	
					Performing			
		References National GAAP based on BAD	References National GAAP			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
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)					02013R0334 — EN-
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					01.06.2020
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					20 - 002.001
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					01 24

					Gross ca	rrying amount / Nomin	nal amount	
					Performing			
		References National GAAP I based on BAD				Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		busea on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					02013R0334
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					0334 EX
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					01.06.2020
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)					002.001 — 248

					Gross ca	rrying amount / Nomi	nal amount	
					Performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		vasea on BAD	sea on BAD companie IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
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)					0201
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					0.001.01.00.00
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					bis orion
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					01.001.001
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

					Gross ca	rrying amount / Nomi	nal amount		
					Performing				
		References National GAAP based on BAD	References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)	
		vasea on BAD	-	computate IFKS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	
				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		
930	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					01040	
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					OEOTOKOO PIE	
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					01:00:2020	

					Gross car	rrying amount / Nomin	nal amount	
		References National GAAP based on BAD			Performing			
			References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		vasea on BAD	companole IFKS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217					0.2
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220					02013R0334 — EN
340	Loan commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 113, 224	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					01.06.2020
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					002.001 — 231

					Gross ca	rrying amount / Nomin	nal amount	
		References National GAAP R based on BAD			Performing			
			References National GAAP compatible IFRS			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
			companole IFKS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
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)					02
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					02015R0534
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					# H
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					01.06.2020 — 002.001
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					1 - 252

					Gross car	rying amount / Nomin	nal amount	
					Performing			
		References National GAAP based on BAD				Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					02015R0534 -
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)					01.06.2020 — 00
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					- 002.001 253

				Gross carrying amount / Nominal amount				
					Performing			
		References National GAAP based on BAD				Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
480	Other Commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					02
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					02015R0534 —
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					- EN — 01.0
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					01.06.2020 — 003
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					- 002.001 — 254

					Gross car	rrying amount / Nomin	nal amount	
					Performing			
		References National GAAP based on BAD				Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:Instruments without significant increase in credit risk since initial recog- nition (Stage 1)
		buseu on BAD	compatible IFRS	010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					0201
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					02015R0534 — EN — 01.0
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217					01.06.2020 — 002.001 — 255

					Gross carrying amou	int / Nominal amount	
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		buseu on BAD	companole II KS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				02013R034
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				EN
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				01.06.2020 — 00
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				- 002.001

					Gross carrying amou	int / Nominal amount	
		References National GAAP based on BAD		Performing	Non-performing		
					Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days
		Dasea on BAD	companole IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02015R0534
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				 E Z
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020 — 00
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				-002.001 257

		References National GAAP based on BAD			Gross carrying amou	unt / Nominal amount		
				Performing	Non-performing			
				References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
			companole IFKS	057	060	070	080	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236	
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02013R0334	
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				CA	
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				- 01.06.2020	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001 — 238	

					Gross carrying amou	nt / Nominal amount	
		References National GAAP based on BAD		Performing	Non-performing		
				Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		basea on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				ţ
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				100 A

		References National GAAP based on BAD			Gross carrying amou	unt / Nominal amount	
				Performing	Non-performing		
			References National GAAP References National	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days
		basea on BAD	companole IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02015R0534
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				01.06.2020 — 00
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				- 002.001 200

					Gross carrying amou	int / Nominal amount	
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		Dasea on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
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)				02015R0534
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)				01.06.2020 — 00
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				- 002.001 — 261

					Gross carrying amou	int / Nominal amount	
		References National GAAP based on BAD		Performing	Non-performing		
				References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days
		basea on BAD	compannie IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				PCCONCIOZO
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				01.00.2020
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				707.001

					Gross carrying amou	ınt / Nominal amount	
		References National GAAP based on BAD		Performing	Non-performing		
			References National GAAP References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		basea on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
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)				02015R0534 — EN-
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				01.06.2020
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				20 — 002.001 —
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				001 — 263

					Gross carrying amou	unt / Nominal amount	
		References National GAAP based on BAD		Performing	Non-performing		
			verences National GAAP References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		vasea on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				020150X0554
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0334 — EIN
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)				01.00.2020 — 002.001
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				001 — 204

					Gross carrying amou	unt / Nominal amount	
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		busea on BAD	companole IFKS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
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)				0201
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201300034
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.0 EN
923	Of which: Loans collat- eralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				01.00.200 — 02.00.10
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				007 — 100

					Gross carrying amou	unt / Nominal amount	
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		basea on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				02015
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				02015R0534 — EN — 0
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				01.06.2020 — 002.001 — 266

		Gross carrying amount / Nominal a					
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		vasea on BAD	companole IFKS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217				020
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				02013R0334 — EN
340	Loan commitments given	CRR Annex 1; 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				01.06.2020
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				002.001 — 26

					Gross carrying amou	int / Nominal amount	
		References National GAAP R based on BAD		Performing	Non-performing		
				References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due <= 90 days
		based on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
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)				22
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				OZOLONO34
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				1
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				01.00.202
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				1 200

					Gross carrying amou	int / Nominal amount	
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		Dasea on BAD	companole IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				02015R0534
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				HEZ -
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				-01.06.2020 00
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				-002.001 269

					Gross carrying amou	int / Nominal amount	
				Performing	Non-performing		
		References National GAAP	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		based on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
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				02
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				0201380334
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				EN — 91.0
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				01.00.2020 — 00.
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001 — 2/0

					Gross carrying amou	int / Nominal amount	
				Performing	Non-performing		
		References National GAAP based on BAD	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days
		vasea on BAD	compatible IFRS	057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235- 236	Annex V. Part 2. 222, 235- 236
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				02015R0534 — EN — 01.0
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217				01.06.2020 — 002.001 — 271

					Gross carr	ying amount / Nomin	nal amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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
				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
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					02015/R0534
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					- E - -
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					01.06.2020 —
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					002.001 — 2/2

			_		Gross carr	ying amount / Nomin	al amount	
				Non-performing				
			References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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
				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
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					020151
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					02015R0534 — EN —
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.06.2020 —
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					002.001 — 273

					Gross carr	ying amount / Nomin	al amount	
				Non-performing				
			References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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
				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
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					020
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02015R0534 — E
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					EN - 01.06.2020 -
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					002.001 — 274

					Gross carr	ying amount / Nomin	nal amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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
				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
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					0.1070
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					OZOIJKOJJ+ — EIN
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					01.00.202
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					100.500

					Gross carry	ying amount / Nomin	al amount	
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	References National GAAP compatible IFRS	090	101	102	106	107
				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
				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
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
102	Contai banks	7.1 art 1.72(a)	11111CX 7.1 UT 1.72(u)					
102		WD (1/2/1)	4 KD (1/2/1)					
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					020130
								020130034
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					01.00.2020
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					100.700

					Gross carr	ying amount / Nomin	nal amount	int	
				Non-performing					
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	
		based on BAD	compatible IFRS	090	101	102	106	107	
				Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. Annex V. Part 2. 222, 235-236 222, 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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	
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)					1070	
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					OZOIZOOO EN	
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					01.00.2020	
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					002.000	

					Gross carr	ying amount / Nomin	al amount								
				Non-performing											
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years							
		based on BAD	compatible IFRS	090	101	102	106	107							
											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
				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							
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)												
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					020							
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					02013R0334 — EN —							
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					01.00.2020							
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					- 002.001 2/8							

					Gross carr	ying amount / Nomin	al amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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
				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
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
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)					02013R0334 —
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					Z Z I
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.06.2020 — 002
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					002.001 — 2/9

					Gross carr	ying amount / Nomin	al amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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
				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
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					0.2
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02015R0534 —
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					-EN 01.0
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.06.2020 — 00
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					-002.001 280

					Gross carr	ying amount / Nomin	nal amount	
				Non-performing				
		References National GAAP		Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	References National GAAP compatible IFRS	090	101	102	106	107
			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	
				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
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)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02015R0534 -
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					 E Z -
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					01.06.2020 — 002
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					002.001 — 281

					Gross carr	ying amount / Nomin	nal amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				Annex V. Part 2. 222, Annex V. Part 2. 222, Annex V. Part 2. Annex V. Part 2. 235-236 235-236 222, 235-236 222, 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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
930	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					02015R0534 — EX
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					01.06.2020 — 002.001 — 282

					Gross carr	ying amount / Nomin	al amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 180 days Past due > 1 year <= Past due > 2 year <= Past due	Past due > 5 year <= 7 years	Past due > 7 years	
		based on BAD	compatible IFRS	090	101	102	106	107
						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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
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					02015R0534 —
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					EX - 01:06:2020
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					-002.001 — 283

					Gross carr	ying amount / Nomin	al amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101 102 106 12, Annex V. Part 2. 222, Annex V. Part 2. 235-236 222, 235-236 22, 235-236 222, 235-236	107		
				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
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)					02015R0534
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)					EZ
410	Financial guarantees given	CRR Annex 1; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					01.06.2020 — 002.001 —
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01 — 284

					Gross carr	ying amount / Nomin	nal amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					02015R0534
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)					01.06.2020—
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					002.001 — 283

					Gross carr	ying amount / Nomin	al amount	
				Non-performing				
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
		based on BAD	compatible IFRS	090	101	102	106	107
				235-236 235-236 222, 235-236 222,		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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
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					
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					02015R0534
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)					01.06.2020 — 0
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					002:001 — 286

					Gross carr	ying amount / Nomin	nal amount		
				Non-performing					
		References National GAAP	References National GAAP	Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	
		based on BAD	compatible IFRS	090	101	102	106	107	
				Annex V. Part 2. 222, 235-236	Part 2. 222, Annex V. Part 2. 222, Annex V. Part 2. 222, 235-236 Part 2. 222, Annex V. Part 2. 222, Annex V. Part 2. Annex V. Part 2. 222, Annex V. Part 2. 222, Annex V. Part 2.				
				Annex V. Part 2. 222, 235-236				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)					02015R0534 — EN — 0	
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217					01.06.2020 — 002.001 — 287	

					Gross carrying amoun	t / Nominal amount	
				Non-performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		buseu on BAD	companole II KS	109 110		121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				02013R0334 -
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)				01.06.2020 — 00
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				- 002.001 288

					Gross carrying amoun	t / Nominal amount		
				Non-performing				
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
		buseu on BAD	-	109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02015R0534 -	
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				 E Z -	
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020 — 00	
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				-002.001 289	

					Gross carrying amoun	t / Nominal amount	
		References National GAAP based on BAD		Non-performing			
			References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		basea on BAD	сотраные 11 кз	109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				020130034
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				104
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.00.2020
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				067 — 100.700 —

					Gross carrying amoun	t / Nominal amount		
				Non-performing				
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
		basea on BAD		109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

					Gross carrying amoun	t / Nominal amount		
				Non-performing				
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
		buseu on BAD	,	109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02015R0534 -	
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				01.06.2020 — 00	
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				-002.001 292	

					Gross carrying amoun	t / Nominal amount	
				Non-performing			
	Reference bas	References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		buseu on BAD		109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
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)				02015R0534 -
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)				01.06.2020 — 00
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				-002.001 - 293

					Gross carrying amoun	t / Nominal amount	
				Non-performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		basea on BAD	companoie II KS	109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				0201000
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				01.00.2020
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001

					Gross carrying amoun	t / Nominal amount		
				Non-performing				
		References National GAAP based on BAD	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
		busea on BAD	compatible IFRS	109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
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)					
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					

					Gross carrying amount	t / Nominal amount			
				Non-performing	Non-performing				
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired		
		basea on BAD	companole IFRS	109	110	121	122		
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)			
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)		
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				0200000		
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				557		
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				01.00.202.0		
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)				00200		

					Gross carrying amount	t / Nominal amount			
				Non-performing					
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired		
		busea on BAD	companole IFKS	109	110	121	122		
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)			
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)		
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)				0201		
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02013K0334		
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.00 EN — 01.00		
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				01.00.2020 — 002.001 —		
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				01 — 297		

					Gross carrying amoun	t / Nominal amount	
				Non-performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		buseu on BAD	,	109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				02015
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				02015R0534 — EN — 0
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				01.06.2020 — 002.001 — 298

					Gross carrying amoun	t / Nominal amount	
				Non-performing			
		References National GAAP based on BAD	References National GAAP compatible IFRS	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		buseu on BAD	_	109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(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				020
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				02013R0334 — EN
340	Loan commitments given	CRR Annex 1; 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				01.06.2020
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				002.001 — 299

					Gross carrying amoun	t / Nominal amount	
				Non-performing			
		References National GAAP based on BAD	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
		based on BAD	compatible IFRS	109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
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)				22
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02015K0534
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				4 — DN
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				01.00.2020 — 002.001
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				1 — 300

					Gross carrying amoun	t / Nominal amount		
		References National GAAP based on BAD		Non-performing				
			References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
			compatible IFRS	109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				02015R0534	
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)				01.06.2020 — 00	
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				002.001 — 301	

					Gross carrying amoun	t / Nominal amount		
				Non-performing				
		References National GAAP based on BAD	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
		basea on BAD	compatible IFRS	109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
480	Other Commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				02	
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				02015R0534—	
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				EX — 01.00	
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				01.06.2020 — 00	
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001 — 302	

					Gross carrying amoun	t / Nominal amount		
				Non-performing				
		References National GAAP based on BAD	References National GAAP	Of which:Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired	
		basea on BAD	compatible IFRS	109	110	121	122	
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)	
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201	
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				02015R0534 — EN — 01.0	
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217				01.06.2020 — 002.001 — 303	

				Accumulated impairment,	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				02013K0334
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)				01.00.2020
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				002.001 304

					, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02013R0334
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020 — 0
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				- 002.001 303

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions	
		References National GAAP based on BAD				Performing exposur	res -Accumulated impairm	ent and provisions
			References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	
				130	140	141	142	
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	
				Annex V. Part 2. 238	Annex V. Part 2. 238			
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02013R0334	
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				534	
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.00.2020	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001	

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
		References National GAAP based on BAD			Performing exposur	res -Accumulated impairm	ent and provisions
			References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2, 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02013R0334 -
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				01.00.2020 — 0
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				- 002.001

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
		References National GAAP R based on BAD			Performing exposur	res -Accumulated impairm	ent and provisions
			References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 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)				0201500594
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)				01.00.2020 — 0
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				- 002.001

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposu	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				OZONOJO J
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				01.00.2020
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001 — 310

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
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)				OZONOJA DI
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				01:00:102
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				002:001
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02015
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02015R0534—E
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				EN — 01.06.2020
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)				002.001 — 312

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
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)				020
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02013R0334
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				EN -
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				01.06.2020 — 002.001
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				001 — 313

				Accumulated impairment,	accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
930	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				020
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				OZOTOTO TEN
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				01.00.2020 - 002.001 - 314

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2, 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR	Annex V.Part 2.217	Annex V.Part 2.217				
	TRADING OR TRADING						020
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				OZOLOZONCIOZO
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				01.00.2020
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				002.007

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposu	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 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)				02013R034-
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				54 — EN
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				01.00.2020 — 002.001
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				310

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				CECTORIOS.
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				ţ
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)				

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposur	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				02015R0534
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)				01.06.2020 — 00
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001 — 318

				Accumulated impairment	, accumulated negative char	nges in fair value due to c	redit risk and provisions
					Performing exposu	res -Accumulated impairm	ent and provisions
		References National GAAP based on BAD	References National GAAP compatible IFRS			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				020
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				02015R0534 — EN — 01.
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217				01.00.2020 — 002.001 — 319

				Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	risk and provisions		
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
			References National GAAP compatible IFRS		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 > 2 year < = 5 year		
		vasea on BAD	compaiivie IFKS	150	160	170	180	192		
				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. 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		
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3							
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					02015K0534		
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)					01.00.2020 — 0		
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					- 002.001 - 320		

				Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	t risk and provisions		
		References National GAAP based on BAD		Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
				References National GAAP		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 > 2 year < = 5 year	
		buseu on BAD	compatible IFRS	150	160	170	180	192		
						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. 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		
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					TO CONCLOSE		
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)							
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.00.2020		
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					002.200		
090	General governments	Annex v.Furt 1.42(0)	Anntex v.Furl 1.42(0)					J.L.1		

				Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions		
				Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
		References National GAAP based on BAD	References National GAAP		References National GAAP		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 > 2 year < = 5 year
		busea on BAD	compatible IFRS	150	160	170	180	192		
				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. 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		
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					0.20		
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					020150054 — EIN		
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					01.00.2020		
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					- 002.001		

				Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	t risk and provisions
				Non-performing exp		l impairment, accum redit risk and provis	ılated negative change	s in fair value due to
			References National GAAP compatible IFRS		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 > 2 year < = 5 year
		based on BAD	compaiivie IFKS	150	160	170	180	192
				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. 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
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					!
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

				Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions	
		References National GAAP based on BAD		Non-performing exposures - Accumulated impairment, accumulated negative changes in credit risk and provisions					
						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 > 2 year < = 5 year
		busea on BAD	compatible IFRS	150	160	170	180	192	
				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. 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	
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					ļ	
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						

			_	Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions
				Non-performing exp	are not past-due or past-due <= 90 days			
		References National GAAP	References National GAAP compatible IFRS		Unlikely to pay that are not past-due or past-due < = 90 days			
		based on BAD	compaiivie IFKS	150	160	170	180	192
				Annex V. Part 2. 238				*
			Am	Annex V. Part 2. 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)					OZONCIOZO
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)					01.00.2020
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					002.001

			<u> </u>	Accumulated impa	irment, accumulated	negative changes in f	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumi redit risk and provisi	ulated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		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 > 2 year < = 5 year
		busea on BAD	compaiivie IFKS	150	160	170	180	192
				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
			Anı	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
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					CIDZO
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					02013R0334 — EIN — 0
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					01.00.2020
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					- 002.00

			<u> </u>	Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumu redit risk and provisi	ılated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		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 > 2 year < = 5 year
		vasea on BAD	compaiivie IFKS	150	160	170	180	192
				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
			Ar	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
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
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)					02013R0334 — E.
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					EN — 01.00.2020
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					022000-002.001
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					27

				Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumu redit risk and provisi	ulated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		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 > 2 year < = 5 year
		vasea on BAD	compaiivie IFKS	150	160	170	180	192
				Annex V. Part 2. 238	nex V. Part 2. 238 Annex V. Part 2. Annex V. Part 2. 236, 238 236, 238		Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
			An	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
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					0201
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02013R0334 —
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					DIV — 01.00.2020
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)					002.001

				Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumi redit risk and provisi	ılated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS			Past due > 180 days <= 1 year	Past due > 2 year < = 5 year	
		vasea on BAD	companyie IFKS	150	160	170	180	192
				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
			An	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
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)					10
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					01.000.202
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					1000

			<u>-</u>	Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	risk and provisions				
				Non-performing exp		l impairment, accumu redit risk and provisi	nlated negative change	s in fair value due to				
		References National GAAP based on BAD	References National GAAP compatible IFRS	ferences National GAAP past-due <= 90 days <= 180 days <= 1 year		Past due > 2 year < = 5 year						
		vasea on BAD	compaiivie IFKS	150	160	170	180	192				
			-					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. 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				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					02.				
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					OZOLOKOJOT – EX				
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					01.00.2020 — 002.001 — 550				

			<u> </u>	Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumu redit risk and provisi	nlated negative change ons	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		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 > 2 year < = 5 year
		vasea on BAD	compaiivie IFKS	150	150 160 170	180	192	
				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. 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
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217					
	TRADING OR TRADING							
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					DIA OFFICIAL DESCRIPTION OF THE PROPERTY OF TH
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					CONTROL CONTROL

			<u> </u>	Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumi redit risk and provisi	ulated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		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 > 2 year < = 5 year
		vasea on BAD	compaiivie IFKS	150	150 160 170 180		180	192
			-	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. 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
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)					02015R0534
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)					
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					01.06.2020 — 002.001
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					31 — 332

			<u>-</u>	Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumi redit risk and provisi	ulated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP		Unlikely to pay that are not past-due or past-due < = 90 days	rast due > 90 days rast du	Past due > 180 days <= 1 year	Past due > 2 year < = 5 year
		basea on BAD	compatible IFRS	150	150 160 170		180	192
				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
			Aı	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
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					02013R0334
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)					01.09.2020
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					002.001 — 333

				Accumulated impai	irment, accumulated	negative changes in fa	air value due to credit	risk and provisions
				Non-performing exp		l impairment, accumu redit risk and provisi	ılated negative change	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		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 > 2 year < = 5 year
		vasea on BAD	compaiivie IFKS	150	160	170	180	192
				Annex V. Part 2. 238 Annex V. Part 2. 236, 238 Annex V. Part 2.		Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238
			An	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
480	Other Commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					CONCIONO
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
51(Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					01.00.2020
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					002:001

				Accumulated impai	irment, accumulated	negative changes in f	air value due to credit	risk and provisions
				Non-performing exp				s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS		past-due < = 90 days <= 180 days <= 1 year	Past due > 180 days <= 1 year	Past due > 2 year < = 5 year	
		vasea on BAD	compaiivie IFKS	are not past-due or past-due < = 90 days 150 160 170 180 Annex V. Part 2. 238 Annex V. Part 2. 236, 238 Annex V. Part 2. 238	180	192		
						Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	
			An	Annex V. Part 2. 238				Annex V. Part 2. 236, 238
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
								02
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					02015R0534 — EN — 01.
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217					01.06.2020 — 002.001 — 335

					accumulated negative chang	es in fair value due to credit	risk and provisions
				Non-performing exposures	- Accumulated impairment, credit risk and	accumulated negative change provisions	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196 197		950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				02015R0534 -
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)				01.06.2020 — 00
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				-002.001 - 336

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions		
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
			An	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
05	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
06	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02015R0534 -		
07	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				 E Z -		
08	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020 — 00		
09	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				-002.001 — 337		

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
		References National GAAP based on BAD		Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			References National GAAP compatible IFRS	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
			A	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02015R0534 -	
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				534 — EN –	
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.06.2020 -	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001 — 338	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				T.COXIO.TO.	
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				E.	
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				0100.2020	
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				002.001	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions		
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
			An	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
18:	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02015R0534 -		
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				 -		
18:	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				01.06.2020 — 00		
180	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				- 002.001 — 340		

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
				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)				02015R0534 -	
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)				01.06.2020 — 00	
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001 — 341	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions		
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
			An	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)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				02015R0534 -		
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				 -		
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				01.06.2020 —		
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				-002.001 — 342		

		References National GAAP based on BAD		Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions			
				Non-performing exposures	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			References National GAAP compatible IFRS	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)			
				196	197	950	951			
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)			
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)							
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)				02015R0534 — EN-			
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				01.06.2020			
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				20 — 002.001			
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				$\frac{001 - 343}{1}$			

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02015R0534	
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0534 — EN	
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				01.06.2020	
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)				002.001 — 344	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions		
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
			A	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
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)				0201		
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201380334		
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				EN — 01.0		
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				01.06.2020 — 002.001		
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				01 — 343		

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
			Ann	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
930	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				02015	
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				02015R0534 — EN — 0	
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				01.06.2020 — 002.001 — 346	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
			Anı	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217				020	
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220				02015R0534 — EN	
340	Loan commitments given	CRR Annex 1; 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				01.06.2020	
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				002.001 — 347	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions		
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
			Ai	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)				02		
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02015R0534 -		
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				4 — EN		
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				01.06.2020 — 002.001 -		
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01 — 348		

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions	
				Non-performing exposures - 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	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)	
				196	197	950	951	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238			
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				02015R0534 -	
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)				01.06.2020 — 00	
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				- 002.001 — 349	

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions
				Non-performing exposures	- Accumulated impairment, credit risk and	accumulated negative change provisions	s in fair value due to
		References National GAAP based on BAD	References National GAAP compatible IFRS	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
480	Other Commitments given	CRR Annex 1; 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				02
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				02015R0534 —
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				-EN 01.0
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				01.06.2020 — 00
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001 — 350

				Accumulated impairment,	accumulated negative chang	es in fair value due to credit	risk and provisions		
		References National GAAP based on BAD		Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			References National GAAP compatible IFRS	Past due > 5 year <= 7 years	Past due > 7 years	Of which:Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit- impaired instruments (Stage 3)		
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201		
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				02015R0534 — EN — 01.0		
550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217				01.06.2020 — 002.001 — 351		

				Maximu	um amount of the collateral Annex V.	or guarantee that can be Part 2.119	considered	
				Collateral received and financial guarantees received				
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				02013R0334	
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)				01.06.2020 —	
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				002.001 — 332	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered	
			References National GAAP compatible IFRS	Collateral received and financial guarantees received				
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0.20131	
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				02015R0534 — EN	
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020	
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				002.001 — 333	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered	
				Collateral received and financial guarantees received				
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				020	
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201500534 — E	
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				EN — 01.00.2020	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001 - 334	

				Maximo	um amount of the collateral Annex V.	or guarantee that can be	considered	
			References National GAAP compatible IFRS	Collateral received and financial guarantees received				
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				0.1070	
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				NA - FCCONCIOZO	
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				01.00.2020	
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				100.300	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered	
			References National GAAP compatible IFRS	Collateral received and financial guarantees received				
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
			4	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02013R0534 -	
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				C0344 EX	
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				01.06.2020	
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				002.001 — 336	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered	
			References National GAAP compatible IFRS	Collateral received and financial guarantees received				
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
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)				0.20	
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02013R0334 — EN	
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				01.00.202	
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001 — 337	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be Part 2.119	considered	
			References National GAAP compatible IFRS	Collateral received and financial guarantees received				
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				020	
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				02015R0534 — EN —	
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				-01.06.2020 -	
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001 — 358	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be Part 2.119	considered	
			References National GAAP compatible IFRS	Collateral received and financial guarantees received				
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures	
				201	200	205	210	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
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)				02013R0334 —	
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020 — 00.	
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				002.001 — 359	

				Maximu	um amount of the collateral Annex V.	or guarantee that can be Part 2.119	considered		
				Collateral received and financial guarantees received					
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures		
				201	200	205	210		
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239		
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239		
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				OZONOZIOZO		
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				EN O		
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.00.2020		
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				000.0001		

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered
					Collateral received and fi	inancial guarantees receive	ed
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
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)				
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02013R0334 -
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				01.09.2020 — 002
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				100.200

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered
		References National GAAP R			Collateral received and f	inancial guarantees receive	ed
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
930	Of which: Loans collat- eralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				02015R0534 — E2
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				01.06.2020 — 002.001 — 362

				Maximu	um amount of the collateral Annex V.	or guarantee that can be Part 2.119	considered
			References National GAAP compatible IFRS		Collateral received and fi	nancial guarantees receive	d
		References National GAAP based on BAD		Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
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				02013R0334 —
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				TZ
350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				-002.001 — 363

				Maximo	um amount of the collateral Annex V.	or guarantee that can be	considered
					Collateral received and f	inancial guarantees receive	ed
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
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)				01020
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				0201380334
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				TZ
410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				01.06.2020 — 002.001
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01 - 364

				Maximu	um amount of the collateral Annex V.	or guarantee that can be Part 2.119	considered
					Collateral received and fi	nancial guarantees receive	ed
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				020131
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02015R0534 — EN —
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				01.06.2020
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				002.001 — 363

				Maximu	um amount of the collateral Annex V.	or guarantee that can be	considered
					Collateral received and fi	inancial guarantees receive	ed
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224				
490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				02013K0334
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)				01.00.2020
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				002.001

				Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119						
					Collateral received and fi	inancial guarantees receive	d			
		References National GAAP based on BAD	References National GAAP compatible IFRS	Collateral received on performing exposues	Collateral received on non- performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures			
				201	200	205	210			
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239			
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							

▼<u>M2</u>

19. Information forborne exposures

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	orming exposures v	vith forbearance m	easures
		References National GAAP based on BAD	References National GAAP compatible IFRS			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		buseu on BAD	companote II KS	010	020	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
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					020130334
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					534
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.00.2020
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)					002.001 — 300

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	orming exposures v	vith forbearance m	easures
		References National GAAP based on BAD	References National GAAP			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		Dasea on BAD	compatible IFRS	010	020	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
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02015R0534
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.06.2020 — 00
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					002.001 — 369

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	orming exposures v	with forbearance m	easures
		References National GAAP based on BAD	References National GAAP compatible IFRS			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		basea on BAD	companiole IFKS	010	020	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
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					020130034
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					01.00.2020
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					002.0001

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	orming exposures v	with forbearance m	easures
		References National GAAP based on BAD	References National GAAP compatible IFRS			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		Dasea on BAD	companole IFRS	010	020	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
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)					
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures	
						Perf	orming exposures v	vith forbearance m	easures
		References National GAAP based on BAD	References National GAAP			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
		Dasea on BAD	compatible IFRS	010	020	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	
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					l e	
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					0201380534	
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					01.06.2020 — 00	
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					002.001 — 3/2	

				Gross carryin	g amount / nomi	mount / nominal amount of exposures with forbearance measures				
					Perf	orming exposures v	vith forbearance m	easures		
		References National GAAP based on BAD compatible IFRS				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing		
		Dasea on BAD	compatible IFRS	010	020	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		
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)							
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	orming exposures v	with forbearance m	easures
		References National GAAP References National GAAP				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		based on BAD	compatible IFRS	010	020	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
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					5
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					01.00.000
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					OF. VOL

				Gross carryin	g amount / nomi	al amount of exposures with forbearance measures			
					Perf	forming exposures v	vith forbearance m	easures	
		References National GAAP References National GAAP based on BAD compatible IFRS				Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing	
		Dasea on BAD	companole IFKS	010	020	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	
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)					02015R0534 -	
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					034 	
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					- 01.06.2020	
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					20 002.001 -	
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					001 — 3/3	

				Gross carryin	g amount / nomi	/ nominal amount of exposures with forbearance measures				
					Perf	Corming exposures v	vith forbearance m	easures		
		References National GAAP based on BAD	References National GAAP			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing		
		Dasea on BAD	compatible IFRS	010	020	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		
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					02015R0534		
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)					01.06.2020 — 00		
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					002.001 — 3/6		

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	orming exposures v	vith forbearance m	easures
		References National GAAP based on BAD	References National GAAP compatible IFRS			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		basea on BAD	companole IFRS	010	020	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
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)					0201580534 -
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					 tz -
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					01.06.2020 — 0
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					002.001 — 377

				Gross carryin	g amount / nomi	nal amount of expo	osures with forbear	ance measures
					Perf	forming exposures v	vith forbearance m	easures
		References National GAAP based on BAD	References National GAAP compatible IFRS			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		basea on BAD	companole IFRS	010	020	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
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					0201500554
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					EN - 01.00.2020
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249					0/0-100/200

				Gross carryin	g amount / nomi	nal amount of expo	sures with forbear	ance measures
					Perf	orming exposures v	vith forbearance m	easures
		References National GAAP based on BAD	References National GAAP compatible IFRS			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
		buseu on BAD	companote II KS	010	020	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
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246					02015R0534 -
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247					34 — EN — 01.06.2020 -
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246					020 — 002.001 — 3/9

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures
					Non-perfor	ming exposures	with forbearan	ce measures	
					Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
		References National GAAP based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3						020150555
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						- EIV
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						01.00.2020
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)						900 - 1007200

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures	
					Non-performing exposures with forbearance measures					
		References National GAAP			Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance	
		based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110	
					Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)		Annex V. Part 2. 231, 252(a), 263	
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263	
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						0201	
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						02013R0334 — E	
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						EN — 01.00.2020	
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						002.001 — 381	

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures		
					Non-performing exposures with forbearance measures						
				Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance			
		References National GAAP based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110		
					Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)								
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)								
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)								
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)								
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						0021001		

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures
					Non-perfor	ming exposures	with forbearan	ce measures	
				Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance	
		References National GAAP based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
			A	Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						020
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						02015100594
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						EN - 01.00.2020
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)						100.700
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						001

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures		
					Non-perfor	Non-performing exposures with forbearance measures					
		References National GAAP			Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance		
		based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						02013		
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						0201380334 — E		
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						EN — 01.00.2020		
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)								
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						002.001 — 384		

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

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures
					Non-perfor	ming exposures	with forbearan	ce measures	
		References National CAAR	Befores National CAAB		Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
		References National GAAP based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						0201
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						O E CONTINUE
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						01.00.2020
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						002.001

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearanc	e measures	
					Non-perfor	ming exposures	with forbearan	ce measures		
		References National GAAP	References National GAAP			Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
		based on BAD	compatible IFRS	060	070	080	090	100	110	
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263	
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263	
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)							
	IMPAIRMENT									
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)							
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							

				Gross carrying amount / nominal amount of exposures with forbearance measures							
					Non-perfor	ming exposures	with forbearan	ce measures			
		References National GAAP			Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance		
		based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						0201		
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						0201300334 — E		
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						EN — 01.00.2020		
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)						002.001 — 300		

				Gross carrying amount / nominal amount of exposures with forbearance measures							
					Non-perfor	ming exposures	with forbearan	ce measures			
		References National GAAP			Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance		
		based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
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)								
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)								
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)								
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)								

				Gross car	rying amount /	nominal amoun	t of exposures	with forbearance	e measures
					Non-perfor	ming exposures	with forbearan	ce measures	
		References National GAAP			Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
		based on BAD	References National GAAP compatible IFRS	060	070	080	090	100	110
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						0201
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						02013R0334 — EN
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						N — 01.06.2020 -
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249						20 — 002.001 — 390

				Gross car	carrying amount / nominal amount of exposures with forbearance measures						
					Non-perfor	ming exposures	with forbearan	ce measures			
		References National GAAP	References National GAAP		Instruments with modifi- cations in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance		
		based on BAD	compatible IFRS	060	070	080	090	100	110		
			2. Ann	Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
				Annex V. Part 2. 259-263	Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246						T C CONT 1070		
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247						LIN 01.00.2020		
340	Loan commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246						002.001		

		A	Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and		
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes i fair value due to credit risk and provisions			
		References National GAAP based on BAD	References National GAAP compatible IFRS		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
				120	130	140	150	160	
				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. 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	
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					6	
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					0201500554	
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.00 EM —	
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					01.00.2020	
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					002.001 — 392	

			A	Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and	
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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			measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
				120	130	140	150	160	
				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. 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	
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					OZOLONO J4	
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.00.2020 — 00	
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					002.001 — 393	

		A	Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and		
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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		FRS provisions			Instruments with modifications in their terms and conditions	Refinancing	
				120	130	140	150	160	
				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. 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	
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					!	
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						

		A	Accumulated in	npairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and		
				forbearance	exposures with	with Accumulated impairment, accumulated negative chan			
		References National GAAP based on BAD References National GAAP compatible IFRS		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing		
				120	130	140	150	160	
				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. 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	
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					TOCOXIO	
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)					01.00.000.000	
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					OUZ-NOTE 333	

		A	Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and		
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures Accumulated impairment, accumulated negative changes fair value due to credit risk and provisions			
		References National GAAP based on BAD	References National GAAP compatible IFRS		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing	
				120	130	140	150	160	
				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. 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	
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					!	
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						

				Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
		References National GAAP based on BAD		Instruments with modifications in their terms and conditions	Refinancing			
				120	130	140	150	160
				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. 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
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)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					

				Accumulated in	npairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and	
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
		References National GAAP based on BAD				measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160	
				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. 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	
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						

				Accumulated in	npairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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			measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				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. 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
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)					- FCCONC1070
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					C554 E14
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.00.2020
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					002.001

				Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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		measures - Accumulated impairment and provisions	Instruments with modifications in their terms and conditions		Refinancing
				120	130	140	150	160
				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. 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
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					OZOLONOJA-
221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					 tz
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					01.00.2020 — 00
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					004

				Accumulated in	npairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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		measures - Accumulated impairment and provisions	Instruments with modifications in their terms and conditions		Refinancing
				120	130	140	150	160
				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. 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
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)					PECONCIOZO
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					01.00.2020
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					104-000

				Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				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. 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
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					POLICION
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					01.00.000
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249					00E.001

				Accumulated in	mpairment, accum	ulated negative char provisions	nges in fair value du	e to credit risk and
					Perfoming exposures with forbearance	Non-performing exposures with forbearance measures - 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		measures - Accumulated impairment and provisions		Instruments with modifications in their terms and conditions	Refinancing
				120	130	140	150	160
				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. 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
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246					02015R0534 -
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247					34 — EN — 01.06.2020 -
340	Loan commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex 1; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246					020 — 002.001 — 403

				Maximum amo	ount of the collateral or Annex V. Po	guarantee that can be art 2.119	considered	
				Colla	teral received and fina	ncial guarantees receive	ial guarantees received	
				Collateral received on exp measu		Financialguarantees rece forbearance		
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				TOOKI TOO	
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				SI.V	
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				01.00.2020	
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				00.2001	

				Maximum amo	ount of the collateral or Annex V. Po	guarantee that can be art 2.119	considered	
						nancial guarantees received		
					lateral received on exposures with forbearance measures		eived on exposures with e measures	
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02015R0534	
070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				 	
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				01.06.2020 — 00	
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				002.001 — 403	

				Maximum amo	ount of the collateral or Annex V. Po	guarantee that can be art 2.119	considered
			Collateral received an				ed
				Collateral received on exp		Financialguarantees rece forbearance	
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				02013R0334
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.09.2020
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				004-000

				Maximum amo	ount of the collateral or Annex V. Pa	guarantee that can be art 2.119	considered	
				Colla	Collateral received and financial guarantees received			
				Collateral received on exp		Financialguarantees received on exposures w forbearance measures		
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				02013R034-	
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				 	
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)				01.06.2020 — 002	
181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				002.001 — 407	

				Maximum amo	ount of the collateral or Annex V. Po	guarantee that can be art 2.119	considered
						ncial guarantees receive	ed
				Collateral received on exp		Financialguarantees received on exposures of forbearance measures	
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				02013R0334
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				01.00.2020
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				002.001

					Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119				
				Collateral received and financial guarantees received Collateral received on exposures with forbearance Financialguarantees received on exposures with					
				measu		forbearance			
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures		
			170	175	180	185			
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
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)				02013R0334		
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				534 — EN		
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				01.06.2020		
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				20 — 002:001		
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				001 — 409 		

				Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119					
					Collateral received and financial guarantees received				
				Collateral received on exposures with forbearance measures for	Financialguarantees rece forbearance				
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures		
				170	175	180	185		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						

				Maximum amount of the collateral or gu Annex V. Part				
				Collateral received and financial guarantees received				
				Collateral received on exp				
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
	1			Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)				02013R0334	
211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				(S)34 — EX	
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				- 01.06.2020	
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				002.001 — 411	

				Maximum amo	ount of the collateral or Annex V. Po	guarantee that can be art 2.119	considered		
				Collateral received and financial guarantees received					
				Collateral received on exp		Financialguarantees received on exposures w forbearance measures			
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures		
				170	175	180	185		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				02013R034		
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)				01.06.2020 — 00		
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				002.001 — 412		

				Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119					
					Collateral received and financial guarantees received				
				Collateral received on exp		Annex V. Part 2.119 red and financial guarantees received forbearance : Collateral don nonge exposures repearance usures 1 180 185 Part 2. 268 Annex V. Part 2. 268 Annex V. Part 2			
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures		
				170	175	180	185		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
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)				02013R034-		
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				 		
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				01.06.2020 —		
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				002.001 — 413		

				Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119				
				Collateral received and financial guarantees received				
				Collateral received on exp		Annex V. Part 2.119 reived and financial guarantees received ith forbearance forbearance measures Of which: Financial guarantees received on exposure forbearance measures Of which: Financial guarantees received on non-perform exposures forbearance measures 175 180 185 V. Part 2. 268 Annex V. Part 2. 268 Annex V. Part 2.		
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				0201380334	
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				EN — 01.00.2020	
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249				002.001 — 414	

				Maximum amo	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119				
				Colla	teral received and fina	ncial guarantees receive	ed		
			Collateral r		osures with forbearance	Financialguarantees rece forbearance			
		References National GAAP based on BAD	References National GAAP compatible IFRS		Of which: Collateral received on non- performing exposures with forbearance measures		Of which: Financial- guarantees received on non-performing exposures with forbearance measures		
				170	175	180	185		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
				Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246						
335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247						
340	Loan commitments given	CRR Annex 1; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246						