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## REPLACES ANNEX III – REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

### Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2020/429 of 14 February 2020 amending Commission Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance).

## 2. Statement of profit or loss

ANNEX III Table 5: rows 1 - 77

|     |   | References                                     | Breakdown in table | Current period<br>010 |
|-----|---|--|--------------------|-----------------------|
| 010 | <b>Interest income</b>  | 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                              |                    |                       |

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|     |   |   |    |  |
|-----|---|---|----|--|
|     | Interest income   | IFRS 9.5.7.1  |    |  |
|     | on liabilities  | Annex V.Part 2.37   |    |  |
| 090 | <b>(Interest expenses)</b>  | 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                                       |    |  |
| 140 | (Other liabilities)   | Annex V.Part 2.38   |    |  |
| 145 | (Interest expense on assets)  | IFRS 9.5.7.1, Annex V.Part 2.39                                   |    |  |
| 150 | <b>(Expenses on share capital repayable on demand)</b>                        | IFRIC 2.11  |    |  |
| 160 | <b>Dividend income</b>  | 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 |    |  |

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| Code | Investments in   | Annex V Part   |    |  |
|------|--|--|----|--|
|      | subsidiaries, joint ventures and associates accounted for using other than equity method   | 2.42   |    |  |
| 200  | <b>Fee and commission income</b>   | IFRS 7.20(c)   | 22 |  |
| 210  | <b>(Fee and commission expenses)</b>   | IFRS 7.20(c)   | 22 |  |
| 220  | <b>Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net</b> | 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  | <b>Gains or (-) losses on financial assets and liabilities held for trading, net</b>   | IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46 | 16 |  |
| 287  | <b>Gains or (-) losses on non-trading financial assets mandatorily at fair value</b>   | IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46     |    |  |

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|     |   |   |        |  |
|-----|---|---|--------|--|
|     | <b>or loss, net</b>   |   |        |  |
| 290 | <b>Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net</b> | <i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44</i> | 16, 45 |  |
| 300 | <b>Gains or (-) losses from hedge accounting, net</b>   | <i>Annex V.Part 2.47</i>                                | 16     |  |
| 310 | <b>Exchange differences [gain or (-) loss], net</b>   | <i>IAS 21.28, 52 (a)</i>                                |        |  |
| 330 | <b>Gains or (-) losses on derecognition of non-financial assets, net</b>  | <i>IAS 1.34; Annex V. Part 2.48</i>                     | 45     |  |
| 340 | <b>Other operating income</b>   | <i>Annex V.Part 2.314-316</i>                           | 45     |  |
| 350 | <b>(Other operating expenses)</b>   | <i>Annex V.Part 2.314-316</i>                           | 45     |  |
| 355 | <b>TOTAL OPERATING INCOME, NET</b>  |   |        |  |
| 360 | <b>(Administrative expenses)</b>  |   |        |  |
| 370 | (Staff expenses)  | <i>IAS 19.7; IAS 1.102, IG 6</i>                        | 44     |  |
| 380 | (Other administrative expenses)   |   | 16     |  |
| 385 | <b>(Cash contributions to resolution funds and deposit guarantee schemes)</b>                                       | <i>Annex V.Part 2.48i</i>                               |        |  |
| 390 | <b>(Depreciation)</b>   | <i>IAS 1.102, 104</i>                                   |        |  |

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|     |   |   |               |  |
|-----|---|---|---------------|--|
| 400 | (Property, Plant and Equipment)   | IAS 16.73(e)(vii)   |               |  |
| 410 | (Investment Properties)   | IAS 1.104; IAS 40.79(d)(iv)                                     |               |  |
| 420 | (Other intangible assets)   | IAS 1.104; IAS 38.118(e)(vi)                                    |               |  |
| 425 | <b>Modification gains or (-) losses, net</b>  | 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 | <b>(Provisions or (-) reversal of provisions)</b>   | IAS 37.59, 84; IAS 1.98(b)(f)(g)                                | 9<br>12<br>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 | <b>(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)</b> | 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            |  |

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| 491 | (Financial assets)   | IFRS 9.5.4.4                          | 12 |  |
|-----|--|---------------------------------------|----|--|
|     | at amortised cost)   | 9.5.5.1, 9.5.5.8                      |    |  |
| 510 | <b>(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)</b>                            | IAS 28.40-43                          | 16 |  |
| 520 | <b>(Impairment or (-) reversal of impairment on non-financial assets)</b>  | 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 |    |  |
| 560 | (Other intangible assets)  | IAS 38.118 (e)(iv)(v)                 |    |  |
| 570 | (Other)  | IAS 36.126 (a)(b)                     |    |  |
| 580 | <b>Negative goodwill recognised in profit or loss</b>  | IFRS 3.Appendix B64(n)(i)             |    |  |
| 590 | <b>Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method</b> | Annex V.Part 2.54                     |    |  |
| 600 | <b>Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as</b>                        | IFRS 5.37; Annex V.Part 2.55          |    |  |

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|     | <b>operations</b>   |   |  |   |
|-----|---|---|--|---|
| 610 | <b>PROFIT OR (-)<br/>LOSS BEFORE<br/>TAX FROM<br/>CONTINUING<br/>OPERATIONS</b>                             | <i>IAS 1.102, IG 6;<br/>IFRS 5.33 A</i>                                   |  |   |
| 620 | <b>(Tax expense<br/>or (-) income<br/>related to profit<br/>or loss from<br/>continuing<br/>operations)</b> | <i>IAS 1.82(d); IAS<br/>12.77</i>   |  |   |
| 630 | <b>PROFIT OR (-)<br/>LOSS AFTER<br/>TAX FROM<br/>CONTINUING<br/>OPERATIONS</b>                              | <i>IAS 1, IG 6</i>  |  |   |
| 640 | <b>Profit or (-) loss<br/>after tax from<br/>discontinued<br/>operations</b>                                | <i>IAS 1.82(ea) ;<br/>IFRS 5.33(a),<br/>5.33 A; Annex V<br/>Part 2.56</i> |  |   |
| 650 | Profit or (-) loss<br>before tax from<br>discontinued<br>operations   | <i>IFRS 5.33(b)(i)</i>  |  |   |
| 660 | <b>(Tax expense<br/>or (-) income<br/>related to<br/>discontinued<br/>operations)</b>                       | <i>IFRS 5.33 (b)(ii),<br/>(iv)</i>  |  |   |
| 670 | <b>PROFIT OR<br/>(-) LOSS FOR<br/>THE YEAR</b>  | <i>IAS 1.81A(a)</i>   |  |   |
| 680 | Attributable to<br>minority interest<br>[non-controlling<br>interests]                                      | <i>IAS 1.81B (b)(i)</i>   |  |   |
| 690 | Attributable to<br>owners of the<br>parent  | <i>IAS 1.81B (b)(ii)</i>  |  | ] |

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