Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX III

REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

FINREP TEMPLATES FO	R IFRS	
TEMPLATE NUMBER	TEMPLATE CODE	NAME OF THE TEMPLATE OR OF THE GROUP OF TEMPLATES
		PART 1 [QUARTERLY FREQUENCY]
Balance Sheet Statement [Statement of Financial Position]		
1.1	F 01.01	Balance Sheet Statement: assets
1.2	F 01.02	Balance Sheet Statement: liabilities
1.3	F 01.03	Balance Sheet Statement: equity
2	F 02.00	Statement of profit or loss
3	F 03.00	Statement of comprehensive income
Breakdown of financial assets by instrument and by counterparty sector	,	
4.1	F 04.01	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2	F 04.02	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3	F 04.03	Breakdown of financial assets by instrument and by counterparty sector: available-for-sale financial assets
4.4	F 04.04	Breakdown of financial assets by instrument and by counterparty sector: loans and receivables and held-to-maturity investments
4.5	F 04.05	Subordinated financial assets

F 05.00	Breakdown of loans and advances by product
F 06.00	Breakdown of loans and advances to non-financial corporations by NACE codes
F 07.00	Financial assets subject to impairment that are past due or impaired
F 08.01	Breakdown of financial liabilities by product and by counterparty sector
F 08.02	Subordinated financial liabilities
,	
F 09.01	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
F 09.02	Loan commitments, financial guarantees and other commitments received
F 10.00	Derivatives - Trading
F 11.01	Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge
F 12.00	Movements in allowances for credit losses and impairment of equity instruments
<u> </u>	'
F 13.01	Breakdown of loans and advances by collateral and guarantees
F 13.02	Collateral obtained by taking possession during the period [held at the reporting date]
	F 06.00 F 07.00 F 08.01 F 09.01 F 09.02 F 10.00 F 11.01 F 12.00

13.3	F 13.03	Collateral obtained by taking possession [tangible assets] accumulated
14	F 14.00	Fair value hierarchy: financial instruments at fair value
15	F 15.00	Derecognition and financial liabilities associated with transferred financial assets
Breakdown of selected statement of profit or loss items		
16.1	F 16.01	Interest income and expenses by instrument and counterparty sector
16.2	F 16.02	Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument
16.3	F 16.03	Gains or losses on financial assets and liabilities held for trading by instrument
16.4	F 16.04	Gains or losses on financial assets and liabilities held for trading by risk
16.5	F 16.05	Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument
16.6	F 16.06	Gains or losses from hedge accounting
16.7	F 16.07	Impairment on financial and non-financial assets
Reconciliation between accounting and CRR scope of consolidation: Balance Sheet		
17.1	F 17.01	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	F 17.02	Reconciliation between accounting and CRR scope of consolidation: Off-balance

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Asset management,	F 21.00	Tangible and intangible assets: assets subject to operating lease
20.7	F 20.07	Geographical breakdown by residence of the counterparty of loans and advances to non-financial corporations by NACE codes
20.6	F 20.06	Geographical breakdown of liabilities by residence of the counterparty
20.5	F 20.05	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.4	F 20.04	Geographical breakdown of assets by residence of the counterparty
20.3	F 20.03	Geographical breakdown of main statement of profit or loss items by location of the activities
20.2	F 20.02	Geographical breakdown of liabilities by location of the activities
Geographical break 20.1	F 20.01	Geographical breakdown of assets by location of the activities
		FREQUENCY OR NOT REPORTING]
		PART 2 [QUATERLY WITH THRESHOLD: QUARTERLY
19	F 19.00	Forborne exposures
18	F 18.00	Performing and non- performing exposures
17.3	F 17.03	Reconciliation between accounting and CRR scope of consolidation: Liabilities
		sheet exposures - loan commitments, financial guarantees and other commitments given

Asset management, custody and other service functions

employee benefits

22.1	F 22.01	Fee and commission income and expenses by activity
22.2	F 22.02	Assets involved in the services provided
		PART 3 [SEMI-ANNUAL]
Off-balance sheet activinterests in unconsolidate structured entities		
30.1	F 30.01	Interests in unconsolidated structured entities
30.2	F 30.02	Breakdown of interests in unconsolidated structured entities by nature of the activities
Related parties		<u> </u>
31.1	F 31.01	Related parties: amounts payable to and amounts receivable from
31.2	F 31.02	Related parties: expenses and income generated by transactions with
		PART 4 [ANNUAL]
Group structure		
40.1	F 40.01	Group structure: "entity-by-entity"
40.2	F 40.02	Group structure: "instrument- by-instrument"
Fair value		
41.1	F 41.01	Fair value hierarchy: financial instruments at amortised cost
41.2	F 41.02	Use of the Fair Value Option
41.3	F 41.03	Hybrid financial instruments not designated at fair value through profit or loss
42	F 42.00	Tangible and intangible assets: carrying amount by measurement method
43	F 43.00	Provisions

Regulation (EU)... ANNEX III

Document Generated: 2024-07-24 Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that

may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

46	F 46.00	Statement of changes in equity
45.3	F 45.03	Other operating income and expenses
45.2	F 45.02	Gains or losses on derecognition of non-financial assets other than held for sale
45.1	F 45.01	Gains or losses on financial assets and liabilities designated at fair value through profit or loss by accounting portfolio
Breakdown of selected items of statement of pro or loss	fit	
44.3	F 44.03	Memo items [related to staff expenses]
44.2	F 44.02	Movements in defined benefit plan obligations
44.1	F 44.01	Components of net defined benefit plan assets and liabilities

1. **Balance Sheet Statement [Statement of Financial Position]**

1.2. Liabilities

		References	Breakdown in table	Carrying amount 010
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15	8	
020	Derivatives	IAS 39.9, AG 15(a)	10	
030	Short positions	IAS 39.AG 15(b)	8	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	8	
050	Debt securities issued	Annex V.Part 1.31	8	
060	Other financial liabilities	Annex V.Part 1.32-34	8	

Document Generated: 2024-07-24

070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IAS 39.9	8	
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	8	
090	Debt securities issued	Annex V.Part 1.31	8	
100	Other financial liabilities	Annex V.Part 1.32-34	8	
110	Financial liabilities measured at amortised cost	IFRS 7.8(f); IAS 39.47	8	
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	8	
130	Debt securities issued	Annex V.Part 1.31	8	
140	Other financial liabilities	Annex V.Part 1.32-34	8	
150	Derivatives – Hedge accounting	IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23	8	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b)		
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 2.8	43	
190	Other long term employee benefits	IAS 19.153; IAS 1.78(d); Annex V.Part 2.8	43	

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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	IAS 37.Appendix C.9	43	
230	Other provisions		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 2.9		
280	Other liabilities	Annex V.Part 2.10		
290	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.11		
300	TOTAL LIABILITIES	IAS 1.9(b);IG 6		

2. Statement of profit or loss

		References	Breakdown in	Current period
			table	010
010	Interest income	IAS 1.97; IAS 18.35(b)(iii); Annex V.Part 2.21	16	
020	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24		
030	Financial assets designated at fair value through profit or loss	IFRS 7.20(a)(i), B5(e)		

Document Generated: 2024-07-24

040	Available-for- sale financial assets	IFRS 7.20(b); IAS 39.55(b); IAS 39.9		
050	Loans and receivables	IFRS 7.20(b); IAS 39.9, 39.46(a)		
060	Held-to-maturity investments	IFRS 7.20(b); IAS 39.9, 39.46(b)		
070	Derivatives - Hedge accounting, interest rate risk	IAS 39.9; Annex V.Part 2.23		
080	Other assets	Annex V.Part 2.25		
085	Interest income on liabilities	Annex V.Part 2.25		
090	(Interest expenses)	IAS 1.97; Annex V.Part 2.21	16	
100	(Financial liabilities held for trading)	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24		
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); IAS 39.47		
130	(Derivatives - Hedge accounting, interest rate risk)	IAS 39.9; Annex V.Part 2.23		
140	(Other liabilities)	Annex V.Part 2.26		
145	(Interest expense on assets)	Annex V.Part 2.26		
150	(Expenses on share capital repayable on demand)	IFRIC 2.11		

160	Dividend income	IAS 18.35(b)(v); Annex V.Part 2.28		
170	Financial assets held for trading	IFRS 7.20(a)(i), B5(e)		
180	Financial assets designated at fair value through profit or loss	IFRS 7.20(a)(i), B5(e); IAS 39.9		
190	Available-for- sale financial assets	IFRS 7.20(a) (ii); IAS 39.9, 39.55(b)		
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	IFRS 7.20(a) (ii- v); Annex V.Part 2.97	16	
230	Available-for- sale financial assets	IFRS 7.20(a) (ii); IAS 39.9, 39.55(b)		
240	Loans and receivables	IFRS 7.20(a)(iv); IAS 39.9, 39.56		
250	Held-to-maturity investments	IFRS 7.20(a) (iii); IAS 39.9, 39.56		
260	Financial liabilities measured at amortised cost	IFRS 7.20(a)(v); IAS 39.56		
270	Other			
280	Gains or (-) losses on financial assets and liabilities held for trading, net	IFRS 7.20(a)(i); IAS 39.55(a)	16	

Document Generated: 2024-07-24

290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	IFRS 7.20(a)(i); IAS 39.55(a)	16, 45
300	Gains or (-) losses from hedge accounting, net	IFRS 7.24; Annex V.Part 2.30	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	45
340	Other operating income	Annex V.Part 2.141-143	45
350	(Other operating expenses)	Annex V.Part 2.141-143	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)		
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)	
420	(Other intangible assets)	IAS 1.104; IAS 38.118(e)(vi)	

430	(Provisions or (-) reversal of provisions)	IAS 37.59, 84; IAS 1.98(b)(f)(g)	43
440	(Commitments and guarantees given)		
450	(Other provisions)		
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	IFRS 7.20(e)	16
470	(Financial assets measured at cost)	IFRS 7.20(e); IAS 39.66	
480	(Available- for- sale financial assets)	IFRS 7.20(e); IAS 39.67	
490	(Loans and receivables	IFRS 7.20(e); IAS 39.63	
500	(Held to maturity investments)	IFRS 7.20(e); IAS 39.63	
510	(Impairment or (-) reversal of impairment of investments in subsidaries, 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	

Document Generated: 2024-07-24

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	IAS 1.82(c)	
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 2.27	
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(e); IFRS 5.33(a), 5.33 A	
650	Profit or (-) loss before tax from	IFRS 5.33(b)(i)	

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	discontinued operations		
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 1.83(a)(i)	
690	Attributable to owners of the parent	IAS 1.81B (b)(ii)	

8. **Breakdown of financial liabilities**

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

		Referenc	esCarrying	amount		Amount	Amount	
			Held	Designat	ed\mortise	dHedge	of	contractuall
			for	at fair	cost	accountii	ngcumulati	
			trading	value			change	to
				through			in fair	pay at
				profit or loss			values attributal	maturity ole
							to	
							changes	
							in	
							credit	
							risk	
			<i>IFRS</i> 7.8(e)	<i>IFRS</i> 7.8(e)	IFRS	<i>IFRS</i> 7.22(b);	CRR art	
			(ii);	(i);	7.8(f); IAS	IAS	30(b),	
			IAS	IAS	39.47	39.9	art	
			<i>39.9</i> ,	39.9	37.47	37.7	424(1)	
			AG	37.7			(d)(i)	
			14-15				(49(9	
			010	020	030	037	040	050
010	Derivativ	elsAS						
		39.9, AG						
		15(a)						
020	Short positions	IAS 39 AG						
	Positions	15(b)						

Document Generated: 2024-07-24

030	Equity	IAS 182-11				
040	Debt securities	Annex				
050	Deposits	ECB/201. Annex 2.Part 2.9; Annex V.Part 1.30	3/33			
060	Central banks	Annex V.Part 1.35(a)				
070	Current accounts overnight deposits		3/33			
080	Deposits with agreed maturity	ECB/201. Annex 2.Part 2.9.2	3/33			
090	Deposits redeemab at notice		3/33			
100	Repurcha agreemen	sECB/201. tAnnex 2.Part 2.9.4	3/33			
110	General governme	Annex alksPart 1.35(b)				
120	Current accounts overnight deposits		3/33			
130	Deposits with agreed maturity	ECB/201. Annex 2.Part 2.9.2	3/33			

140	Deposits ECB/2011 redeemablennex at notice 2.Part 2.9.3; Annex V.Part 2.51	13/33			
150	RepurchasECB/201 agreementsInnex 2.Part 2.9.4	13/33			
160	Credit Annex institution 4.7 Part 1.35(c)				
170	Current ECB/201 accounts / Annex overnight 2.Part deposits 2.9.1	13/33			
180	Deposits ECB/201 with Annex agreed 2.Part maturity 2.9.2	13/33			
190	Deposits ECB/201 redeemablennex at notice 2.Part 2.9.3; Annex V.Part 2.51	73/33			
200	RepurchasECB/201 agreementsInnex 2.Part 2.9.4	13/33			
210	Other Annex financial V.Part corporations 35(d)				
220	Current ECB/201 accounts / Annex overnight 2.Part deposits 2.9.1	13/33			
230	Deposits ECB/201 with Annex agreed 2.Part maturity 2.9.2	13/33			
240	Deposits ECB/201 redeemablennex at notice 2.Part	3/33			

Document Generated: 2024-07-24

	2.9.3; Annex V.Part 2.51				
250	RepurchasECB/20 agreementsInnex 2.Part 2.9.4	013/33			
260	Non- Annex financial V.Part corporations 35(e)				
270	Current ECB/20 accounts / Annex overnight 2.Part deposits 2.9.1	013/33			
280	Deposits ECB/20 with Annex agreed 2.Part maturity 2.9.2	013/33			
290	Deposits ECB/20 redeemablennex at notice 2.Part 2.9.3; Annex V.Part 2.51	013/33			
300	RepurchasECB/20 agreementsInnex 2.Part 2.9.4	013/33			
310	Householdsnnex V.Part 1.35(f)				
320	Current ECB/20 accounts / Annex overnight 2.Part deposits 2.9.1	013/33			
330	Deposits ECB/20 with Annex agreed 2.Part maturity 2.9.2	013/33			
340	Deposits ECB/20 redeemable nnex at notice 2.Part 2.9.3; Annex	013/33			

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

		V.Part 2.51				
350	D 1		2/22			
330	agreemen	sECB/2013 tAnnex 2.Part 2.9.4	0/33			
360	Debt securities issued	Annex V.Part 1.31; Annex V.Part 2.52				
370	Certificate of deposits	eAnnex V.Part 2.52(a)				
380	Asset- backed securities	CRR art 4(1)(61)				
390	Covered bonds	CRR art 129(1)				
400	Hybrid contracts	IAS 39.10-11, AG27, AG29; IFRIC 9; Annex V.Part 2.52(d)				
410	Other debt securities issued	Annex V.Part 2.52(e)				
420	Convertib compound financial instrumen	132.AG 31				
430	Non- convertible	le				
440	Other financial liabilities					
450	FINANC LIABILI					

8.2. Subordinated financial liabilities

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

			Carriyng amount	
		References	Designated at fair value through profit or loss	At amortized cost
			IFRS 7.8(e)(i); IAS 39.9	IFRS 7.8(f); IAS 39.47
			010	020
010	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30		
020	Debt securities issued	Annex V.Part 1.31		
030	SUBORDINATE FINANCIAL LIABILITIES	DInnex V.Part 2.53-54		

14. Fair value hierarchy: financial instruments at fair value

		Refere	ndes ir va			Change			ulated cl	
			hierarc (b)	hy <i>IFRS</i>	13.93	fair value for the period <i>ITS</i> <i>V.Part 2.86</i>		in fair value before taxes <i>ITS V.Part 2.87</i>		
			Level 1	Level 2	Level 3	Level 2	Level 3	Level 1	Level 2	Level 3
			IFRS 13.76	IFRS 13.81	IFRS 13.86	IFRS 13.81	IFRS 13.86, 93(f)	<i>IFRS</i> 13.76	IFRS 13.81	<i>IFRS</i> 13.86
A GGE			010	020	030	040	050	060	070	080
ASSE'	TS									
010	Financi assets held for trading	7.8(a) (ii); IAS								
020	Derivat	vesS 39.9								
030	Equity instrum	IAS eshts 11								
040	Debt securition	Annex \$V.Part 1.24, 26								

050	Loans and advance	Annex V.Part sl.24, 27				
060	Financiassets designa at fair value through profit or loss	7.8(a) t(i): IAS 39.9				
070	Equity instrum	IAS emuls II				
080	Debt securition	Annex Y.Part 1.24, 26				
090	Loans and advance	Annex V.Part Sl.24, 27				
100	Availab for- sale financia assets	7.8 (h) (d);				
110	Equity instrum					
120	Debt securition	Annex ey.Part 1.24, 26				
130	Loans and advance	Annex V.Part Sl.24, 27				
140	Derivat - Hedge accoun	7.22 (b);				
LIABI	LITIES					

Document Generated: 2024-07-24

150	Financi liabiliti held for trading	e\$.8 (e) (ii); IAS					
160	Derivat	VelsS 39.9, AG 15(a)					
170	Short position	IAS s39 AG 15(b)					
180	Deposit	sECB/20 Annex 2.Part 2.9; Annex V.Part 1.30	13/33				
190	Debt securitie issued	Annex \$.Part 1.31					
200	Other financia liabilitie	Annex IV.Part st.32-34					
210	Financi liabiliti designa at fair value through profit or loss	e\$.8 (e) t(e); IAS 39.9					
220	Deposit	sECB/20 Annex 2.Part 2.9; Annex V.Part 1.30	13/33				
230	Debt securitie issued	Annex \$\frac{4}{2}.Part 1.31					

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

240	Other financia liabilitie	Annex 1V.Part 21.32-34				
250	Derivat - Hedge accoun	7.22 (b);				

16. Breakdown of selected statement of profit or loss items

16.1. Interest income and expenses by instrument and counterparty sector

			Current period		
		References	Income	Expenses	
			Annex V.Part 2.95	Annex V.Part 2.95	
			010	020	
010	Derivatives - Trading	IAS 39.9; Annex V.Part 2.96			
020	Debt securities	Annex V.Part 1.26			
030	Central banks	Annex V.Part 1.35(a)			
040	General governments	Annex V.Part 1.35(b)			
050	Credit institutions	Annex V.Part 1.35(c)			
060	Other financial corporations	Annex V.Part 1.35(d)			
070	Non-financial corporations	Annex V.Part 1.35(e)			
080	Loans and advances	Annex V.Part 1.27			
090	Central banks	Annex V.Part 1.35(a)			
100	General governments	Annex V.Part 1.35(b)			
110	Credit institutions	Annex V.Part 1.35(c)			

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

120	Other financial corporations	Annex V.Part 1.35(d)	
130	Non-financial corporations	Annex V.Part 1.35(e)	
140	Households	Annex V.Part 1.35(f)	
150	Other assets	Annex V.Part 1.51	
160	Deposits	ECB/2013/33 Annex 2.Part 2.9	
170	Central banks	Annex V.Part 1.35(a)	
180	General governments	Annex V.Part 1.35(b)	
190	Credit institutions	Annex V.Part 1.35(c)	
200	Other financial corporations	Annex V.Part 1.35(d)	
210	Non-financial corporations	Annex V.Part 1.35(e)	
220	Households	Annex V.Part 1.35(f)	
230	Debt securities issued	Annex V.Part 1.31	
240	Other financial liabilities	Annex V.Part 1.32-34	
250	Derivatives - Hedge accounting, interest rate risk	Annex V.Part 2.95	
260	Other Liabilities	Annex V.Part 2.10	
270	INTEREST	IAS 18.35(b); IAS 1.97	

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

		References	Current period
			010
010	Equity instruments	IAS 32.11	

ANNEX III
Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

020		T	
020	Debt securities	Annex V.Part 1.26	
030	Loans and advances	Annex V.Part 1.27	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9	
050	Debt securities issued	Annex V.Part 1.31	
060	Other financial liabilities	Annex V.Part 1.32-34	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	IFRS 7.20(a)(v-vii); IAS 39.55(a)	

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

		References	Current period
			010
010	Derivatives	IAS 39.9	
020	Equity instruments	IAS 32.11	
030	Debt securities	Annex V.Part 1.26	
040	Loans and advances	Annex V.Part 1.27	
050	Short positions	IAS 39 AG 15(b)	
060	Deposits	ECB/2013/33 Annex 2.Part 2.9	
070	Debt securities issued	Annex V.Part 1.31	
080	Other financial liabilities	Annex V.Part 1.32-34	
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	IFRS 7.20(a)(i)	

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

		References	Current period
			010
010	Interest rate instruments and related derivatives	Annex V.Part 2.99(a)	
020	Equity instruments and related derivatives	Annex V.Part 2.99(b)	
030	Foreign exchange trading and derivatives related with foreign exchange and gold	Annex V.Part 2.99(c)	
040	Credit risk instruments and related derivatives	Annex V.Part 2.99(d)	
050	Derivatives related with commodities	Annex V.Part 2.99(e)	
060	Other	Annex V.Part 2.99(f)	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	IFRS 7.20(a)(i)	

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

		References	Current period	Accumulated changes in fair value due to credit risk
				Annex V.Part 2.100
			010	020
010	Equity instruments	IAS 32.11		
020	Debt securities	Annex V.Part 1.26		
030	Loans and advances	Annex V.Part 1.27		

ulation (EU)... ANNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

040	Deposits	ECB/2013/33 Annex 2.Part 2.9	
050	Debt securities issued	Annex V.Part 1.31	
060	Other financial liabilities	Annex V.Part 1.32-34	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	IFRS 7.20(a)(i)	

16.6. Gains or losses from hedge accounting

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

16.7. Impairment on financial and non-financial assets

Document Generated: 2024-07-24

			Current per	iod		
		References	Additions Annex V.Part 2.102	Reversals Annex V.Part 2.102	Total	Accumulated impairment
010	Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss	7.20(e)	010	020	030	040
020	Financial assets measured at cost	IFRS 7.20(e); IAS 39.66				
030	Available- for-sale financial assets	IFRS 7.20(e); IAS 39.67-70				
040	Loans and receivables	IFRS 7.20(e); IAS 39.63-65				
050	Held-to- maturity investments	IFRS 7.20(e); IAS 39.63-65				
060	Impairment or (-) reversal of impairment of investments in subsidaries, joint ventures and associates	28.40-43				
070	Subsidiaries	IFRS 10 Appendix A				

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

000	1	Γ	1	
080	Joint ventures	IAS 28.3		
090	Associates	IAS 28.3		
100	Impairment or (-) reversal of impairment on non- financial assets	36.126(a), (b)		
110	Property, plant and equipment	IAS 16.73(e)(v- vi)		
120	Investment properties	IAS 40.79(d)(v)		
130	Goodwill	IAS 36.10b; IAS 36.88-99, 124; IFRS 3 Appendix B67(d)(v)		
140	Other intangible assets	IAS 38.118(e) (iv)(v)		
145	Other	IAS 36.126(a), (b)		
150	TOTAL			
160	Interest income on impaired financial assets accrued	IFRS 7.20(d); IAS 39.AG 93		

17. Reconciliation between Accounting and CRR scope of consolidation: Balance **Sheet**

17.1. **Assets**

		References	Accounting scope of consolidation [Carrying amount] 010
010	Cash, cash balances at central banks	IAS 1.54 (i)	

Document Generated: 2024-07-24

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

ANNEX III
Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

260	Investments in subsidaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 2.4	
270	Assets under reinsurance and insurance contracts	IFRS 4.IG20.(b)-(c); Annex V.Part 2.105	
280	Tangible assets		
290	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)	
300	Goodwill	IFRS 3.B67(d); CRR art 4(1)(113)	
310	Other intangible assets	IAS 38.8,118	
320	Tax assets	IAS 1.54(n-o)	
330	Current tax assets	IAS 1.54(n); IAS 12.5	
340	Deferred tax assets	IAS 1.54(0); IAS 12.5; CRR art 4(1) (106)	
350	Other assets	Annex V.Part 2.5	
360	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.6	
370	TOTAL ASSETS	IAS 1.9(a), IG 6	

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

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

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

040	OFF-BALANCE SHEET	
	EXPOSURES	

17.3. Liabilities and equity

		References	Accounting scope of consolidation [Carrying amount] 010
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15	
020	Derivatives	IAS 39.9, AG 15(a)	
030	Short positions	IAS 39.AG 15(b)	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	
050	Debt securities issued	Annex V.Part 1.31	
060	Other financial liabilities	Annex V.Part 1.32-34	
070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IAS 39.9	
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	
090	Debt securities issued	Annex V.Part 1.31	
100	Other financial liabilities	Annex V.Part 1.32-34	
110	Financial liabilities measured at amortised cost	IFRS 7.8(f); IAS 39.47	
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30	
130	Debt securities issued	Annex V.Part 1.31	
140	Other financial liabilities	Annex V.Part 1.32-34	
150	Derivatives – Hedge accounting	IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23	

160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b)	
170	Liabilities under insurance and reinsurance contracts	IFRS 4.IG20(a); Annex V.Part 2.106	
180	Provisions	IAS 37.10; IAS 1.54(l)	
190	Tax liabilities	IAS 1.54(n-o)	
200	Current tax liabilities	IAS 1.54(n); IAS 12.5	
210	Deferred tax liabilities	IAS 1.54(o); IAS 12.5; CRR art 4(1) (108)	
220	Share capital repayable on demand	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.9	
230	Other liabilities	Annex V.Part 2.10	
240	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.11	
250	LIABILITIES	IAS 1.9(b);IG 6	
260	Capital	IAS 1.54(r), BAD art 22	
270	Share premium	IAS 1.78(e); CRR art 4(1)(124)	
280	Equity instruments issued other than capital	Annex V.Part 2.15-16	
290	Other equity	IFRS 2.10; Annex V.Part 2.17	
300	Accumulated other comprehensive income	CRR art 4(1)(100)	
310	Retained earnings	CRR art 4(1)(123)	
320	Revaluation reserves	IFRS 1.30, D5-D8	
330	Other reserves	IAS 1.54; IAS 1.78 (e)	
340	(-) Treasury shares	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.20	

AÑNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

350	Profit or loss attributable to owners of the parent	IAS 27.28; IAS 1.83(a)(ii)	
360	(-) Interim dividends	IAS 32.35	
370	Minority interests [Non-controlling interests]	IAS 27.4; IAS 1.54(q); IAS 27.27	
380	TOTAL EQUITY	IAS 1.9(c), IG 6	
390	TOTAL EQUITY AND TOTAL LIABILITIES	IAS 1.IG6	

18. Information on performing and non-performing exposures

Refe	Reference carrying amount Performing Non-performing											ue d d pro on r	d cha ue to ovision-			Collateral received and financial guarantees received		
		pa du or Pa du <= 30	otPas stdue 30 sstlay ie<= 60 day ys	edue > 60 edays <= 90	ast UnlikedPasPasOf Of to duedueduewhivth pay> > defaint that90 1801 ays are daydayyear not <= <= past-801						hich: to dueduedueduedueduedueduedueduedueduedued					asCollainenncial acrecegued antees on received nonen experiorming exposures		
	1100	2003	0040	05006	days		0010	011	012	N 1 3	N 1 4 N		day		Q 010	0020	0210	
																	n an nex	
	V. V			<i>V. V.</i>			V.		t 39.						V. V.		V.	
1	PartP			P ar P a														
	[2,] 2.		2.		2.				ınex					2. 2			-	
		45 -115	1821 5 8	15814	5 -115 (92)	15915	915		4	46	161	161	159,	11354,1	1564,115	64,IIG	2 1162	
	109, 145-1	162						Pa 2.0										
010 Debanne.	x	U2						4. () I									

		-1											
	1 26												
020	Centite banks 1												
030	Gen er govern 1		its										
040	Credit institu 1												
050	Othetr fination corploi	Padrt	ns										
060	Non4 <i>r</i> fina1/o corp <i>l</i> oi	Padrt	ns										
070	Loans andV. advan	Part Xe s											
080	Cen## banks/ 1												
090	Gen er gov e ri 1	antex Planetr 35(b)	nts										
100	Credit institu 1												
110	Othetr fination corpor	Padrt	is										
120	Non4 <i>r</i> finat/o corp <i>l</i> or	Padrt	ns										
130	Of SM which Small and 2(Mediu sized Enterp	a) m-											
140	Of which Loans												

Document Generated: 2024-07-24

collateralised by commercial immovable property 150 Houseweds V.Part 1.35(f) 160 Of which: Loans collateralised by residential immovable property 170 Of which: Credit for consumption 180 DERFinex INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debt mex secutifities 1.24, 26 200 Centralex banks Part 1.35(a) 210 Gendralex govdefibrents 1.35(b) 220 Credibnex institutions			1 1		 1 1	 1	 1	
commercial immovable property 150 Houdehecks V.Part 1.35(f) 160 Of which: Loans collateralised by residential immovable property 170 Of which: Credit for consumption 180 DE Minex INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debtinnex secutifities 1.24, 26 200 Centrahex bank&Part 1.35(a) 210 Gendrinlex govd/fibrentis 1.35(b) 220 Creditinex instititions		sed						
property 150 Households V.Part 1.35(j) 160 Of which: Loans collateralised by residential immovable property 170 Of which: Credit for consumption 180 DEBEnex INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debtinex securifics 1.24, 26 200 Centrahex bankSPart 1.35(a) 210 Gendrahex govd friburents 1.35(b) 220 Creditinex institutions	commercia							
V.Part 1.35(f) 160Of which: Loans collateralised by residential immovable property 170Of which: Credit for consumption 180 DEBETINEX INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debatinex seculifities 1.24, 26 200 Centiniex bankSPart 1.35(a) 210 Gendralex govdefinants 1.35(b) 220 Creditinex institutions								
1.35(f) 160 Of which: Loans collateralised by residential immovable property 170 Of which: Credit for consumption 180 DEBEnex INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debanex secutifities 1.24, 26 200 Centralex banksPart 1.35(a) 210 Gendralex govd fribronts 1.35(b) 220 Creditinex institutions	150 Househook	ls						
which: Loans collateralised by residential immovable property 170 Of which: Credit for consumption 180 DEBENEX INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debtnnex seculifitios 1.24, 26 200 Centralex banksPart 1.35(a) 210 Gendralex govdiffments 1.35(b) 220 Creditnex instititions	1.35(f)							
Loans collateralised by residential immovable property 170 Of which: Credit for consumption 180 DEBENEX INSTRUMENTS AT Part AMDRISED COST (d) (e) 190 Debinnex seculificas 1.24, 26 200 Centralex banksPart 1.35(a) 210 Gendralex govdfilments 1.35(b) 220 Creditnex institisficorts								
collateralised by residential immovable property 170 Of which: Credit for consumption 180 DEREMENT INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debannex secutifies 1.24, 26 200 Centraliex banksPart 1.35(a) 210 Gendralex govdfilments 1.35(b) 220 Creditinex institifications								
residential immovable property 170 Of which: Credit for consumption 180 DERE hex INSTRUMENTS AT Part AMIORTISED COST (d) (e) 190 Debt nnex secutifics 1.24, 26 200 Centralnex banks Part 1.35(a) 210 Generalex gové fravents 1.35(b) 220 Credit nex institificats	collateralis	sed						
property 170 Of which: Credit for consumption 180 DEBEnex INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debt nnex secutifities 1.24, 26 200 Centralex banks Part 1.35(a) 210 Gendralex gov differents 1.35(b) 220 Creditinex institutions	residential							
170 Of which: Credit for consumption 180 DEREnex INSTRUMENTS AT Part AMORTISED COST (a) (e) 190 Debt nnex seculificas 1.24, 26 200 Centralex banks Part 1.35(a) 210 Gendralex governments 1.35(b) 220 Credit nex institutions		e						
Credit for consumption 180 DEBTENEX INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debt nnex secutifities 1.24, 26 200 Centralex banks Part 1.35(a) 210 Generatex govd framents 1.35(b) 220 Creditinex institutions	170Of							
for consumption 180 DEBT nex INSTRUMENTS AT Part AMORTISED COST (d) (e) 190 Debt nnex seculifities 1.24, 26 200 Centralnex banks Part 1.35(a) 210 Generalex gove fravents 1.35(b) 220 Creditinex instititions								
180 DEBEnex INSTRUMENTS AT Part AMIORTISED COST (d) (e) 190 Debt nnex secutifies 1.24, 26 200 Centralex banks Part 1.35(a) 210 Generalex gov differents 1.35(b) 220 Crectionex institutionts	for							
INSTRUMENTS AT Part AMIORTISED COST (d) (e) 190 Debtinnex seculificies 1.24, 26 200 Centrahex banksPart 1.35(a) 210 Generalex govdf flaments 1.35(b) 220 Creditinex institutionts								
AMORTISED COST (d) (e) 190 Debtanex seculificas 1.24, 26 200 Centralex bankisPart 1.35(a) 210 Generalex govériments 1.35(b) 220 Creditanex institutions	INSTRUM	MENTS						
190 Debt nnex secultificies 1.24, 26 200 Centralex banks Part 1.35(a) 210 Gendralex governments 1.35(b) 220 Creditinex institutions	AMORTI	SED						
190 Debtinnex seculificies 1.24, 26 200 Centralex banks Part 1.35(a) 210 Genetralex gove frimments 1.35(b) 220 Crecitanex institutions								
secultifics 1.24, 26 200 Centralex banks Part 1.35(a) 210 Generalex gove frimments 1.35(b) 220 Creditinex institutionts								
1.24, 26	190 Debtinnex							
200 Centinhex banks Part 1.35(a) 210 Generalex governments 1.35(b) 220 Creditnex institutions	1.24,							
banks Part 1.35(a) 210 Generatex govet materials 1.35(b) 220 Creditinex institutions								
210 Generalex gov diffravents 1.35(b) 220 Creditnex institutions	banks <i>Part</i>							
governments 1.35(b) 220 Crechtonex institutions								
220 Creditinex institutions	governmanen	nts						
institutions								
	institution	\mathbf{s}						
	1.35(c)							
230 Othetnnex final/Chart	finan/c/Padrt							
corpbrations	corploration	hs						
240 Non4nnex finance f	240 Non <i>Annex</i>							
corporations								

250 Loansnex and V.Part advances 27						
260 Centtahex banks <i>Part</i> 1.35(a)						
270 Generalex government 1.35(b)	nts					
280 Creditinex institutions 1.35(c)						
290 Othernnex final/Chart corporation						
300 NonAnnex final/Chalrt corporati(e)						
310 Houseweld V.Part 1.35(f)						
320 DEBlinex INSTRUM AT Part FAIR VALUSE OTHER THACK						
330 DEBTimex INSTRUM OTHER THAN HFTI 3 (b) (c) (d) (e)						
340 Loah S comfillent giveth), 4 (a) (c), BC 15; CRR	ents					

Document Generated: 2024-07-24

Annex I; Annex V.Part 2.56-57						
350 Centtahex banks Part 1.35(a)						
360 Generalex governments 1.35(b)						
370 Creditinex institutions 1.35(c)						
380 Othernnex final/chart corporations						
390 NonAnnex final/chart corporations						
400 Hou sehuck ds <i>V.Part</i> 1.35(f)						
410 Financial guadantees givenG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58						
420 Centtahex banks Part 1.35(a)						
430 Generalex governments 1.35(b)						

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

440 Creditinex institutions I.35(c)								
450 Othernnex final/chart corporations								
460 NonAnnex finance f								
470 Househoolds V.Part I.35(f)								
480 Other R Commitments given Annex V.Part 2.56, 59								
490 Centtahex banksPart 1.35(a)								
500 Generalex governments 1.35(b)								
510 Creditinex institutions 1.35(c)								
520 Othernnex finance								
530 NonAnnex final/chalrt corporations								
540 Hou sehreld s V.Part I.35(f)								
550 OF Finnex BAWANGE SHEET EXPOSURES								

19. **Information forborne exposures**

Document Generated: 2024-07-24

	Dof		Nevasco.	orry	ing a	mou	nt of	fovn	OCUT	OC 11	ith		Λ.α	oum	ulate	,d		Co	ollateral
	Ker				ing a			ехр	osui	es w	1111				nent				ceived
		101	ocui	unce	mea	bare	J								ılate			an	
															s in				ancial
															lue to		dit	gu	arantees
													ris	k and	d pro	visi	ons	rec	ceived
			Pe	rforn	ning				erfor		5			on		non			
				posu	res				res v						rfopnen				
			wi				for	bear	ance	mea	asure	S			posxi		res		
					ance										thwi				
			me	easur	es												ance		
				T	4 D	e c		T	4 D	e e		C	-	me	asur			C C	11156 1 . 1
				Ins	stiRue		scin ich:			n em	ison	gon nickah	iah.			In wi			Maring aalcial ce igueal rantees
					un Odifio					WI	CAL	II CMI	nen:	ron					n r eceived
				in	Julii	for	bor	nein	guiii	Cauc		of	Euca	II aii	LE .	in	Juiii		posures
				the	eir		posu		eir			no	n-				eir		thexposures
				'	ms		der		ms			_	rfori	ming	2	1	ms		bwithnce
				an	d		obat						posu		1	an			a surbe arance
				col	nditi				nditi	ons		1				co	nditi	ons	measures
		010	02	0 03	0 040	0 050	0 06	0 07	0 08	0 09	0 10	0 110	120	0 13	0 14	0 15	0 16	0 17	0 180
		An	neM	netro	netvi	n <i>e</i> tvi	netro	n <i>e</i> lvi	n <i>e</i> lvi	n Est	RIA	SAn	netro	netv	new	netv	new	new	n ew nex
		<i>V</i> .	V.	V.	V.	V.	V.	V.	V.		t 39.		V.	V.	V.	V.	V.	V.	V.
				1							1 '								rtPart
		<i>2</i> .	<i>2</i> .	2.	2.	2.	2.	2.	2.		nex	2.	2.	2.	2.	2.	2.	2.	2.
					2 16										5-1 8				2 162
		109			, (b)		V		, (b)			15	7 18.	3			, (b)		2 102
		103)-18.		7,17 8,17			1/	9-18	<i>9</i> ,18	ש					1/	y-1 8	<i>9</i> ,18	3 ,183
					0,176 2 18.														
				10.	182														
010Debt	1 2020				102														
secul																			
	1.24,																		
	26																		
020Centa																			
bankl																			
	6.1 a. 1.35 (
030 Gene																			
govel	l'infinate	ents																	
	1.35	(b)																	
040 Cred	atnne	ex																	
instit																			
	1.35((c)																	
050Othe	dnna	r																	
finan	KiBh	r_t																	
corpo																			
1 201 104																			

060 Non Annex financialurt corporations	3					
070 Loansmex and V.Part advances 27						
080 Centralnex bank K. Part 1.35(a)						
090 Genetahex government 1.35(b)	S					
100 Creditinnex institutions 1.35(c)						
110 Othed nnex financial art corporations	3					
120 Non Annex financialurt corporations	3					
which the small and 2(a) Mediumsized Enterprises						
which: Loans collateralise by commercial immovable property						
150 Houst-hooksts V.Part 1.35(f)						
which: Loans collateralise by residential	d					

Document Generated: 2024-07-24

		nova perty											
170	Ot												
1,0		a l a .											
	whi												
	Cre	ait											
	for												
	con	sum	ption	ĺ									
180	DE	BÆnr	iex.										
			UMI	INT	S								
		Par		, ,									
			r TISI	T D									
	CO		1 151	ענ									
	CO												
		(d)											
		(e)											
190	Del	t Ann	iex										
		ıFift											
		1.2											
		26	,										
200	١ ~												
200		talah											
	ban	k <i>K.P</i>											
		1.3.	5(a)										
210	Ger	retal	iex										
			aents										
	50,		5(b)										
220			. ,										
220		dittni											
	inst	itMtP											
		1.3.	$\mathfrak{I}(c)$										
230	Oth	eAnr	iex										
		nkia											
			51 <i>(cd)</i> /s										
240													
240		1 <i>Anr</i>											
		nkia											
	corp	odr a i	ti(en)s										
250	Los	nls n/	iex										
		V.P											
		a/ne											
	uu v	27	,,										
2.0													
260	Cen	tafadı	iex										
	ban	k <i>K.P</i>											
		1.3.	5(a)										
270	Gar	etal	or										
			vents										
	guv	1 2	5(b)	1									
280	Cre	dátni	iex										
	inst	itMtP	ans										
		1.3.	5(c)										
							 				L		

Regulation (EU)... ANNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

f	Othe# <i>nn</i> finanki## corp ør# #	ırt								
f	Non <i>Ann</i> finankilal corp <i>o</i> ran	ırt								
310 _H	Hous t-hvo <i>V.P.a</i> 1.35	ırt								
I H N	DEBAInn INSTRU AT Part FAIR VALUSE OTHYER ITHAYS) HFT	MENT	S							
I (DEBAnn INSTARI OTHAN IHFT13 (b) (c) (d) (e)	MENT	S							
C	LoanAS comfisti givenh), 4 (a) (c), BC 15; CRI Ann I; Ann V.Pa 2.56	R ex ex art								

20. Geographical breakdown

20.1. Geographical breakdown of assets by location of the activities

References	Carrying amount	
	Domestic	Non-domestic
	activitivies	activities

Document Generated: 2024-07-24

			Annex V.Part 2.107	Annex V.Part 2.107
			010	020
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		
050	Financial assets held for trading	IFRS 7.8(a)(ii); IAS 39.9, AG 14		
060	Derivatives	IAS 39.9		
070	Equity instruments	IAS 32.11		
080	Debt securities	Annex V.Part 1.24, 26		
090	Loans and advances	Annex V.Part 1.24, 27		
100	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IAS 39.9		
110	Equity instruments	IAS 32.11		
120	Debt securities	Annex V.Part 1.24, 26		
130	Loans and advances	Annex V.Part 1.24, 27		
140	Available-for- sale financial assets	IFRS 7.8(d); IAS 39.9		
150	Equity instruments	IAS 32.11		
160	Debt securities	Annex V.Part 1.24, 26		
170	Loans and advances	Annex V.Part 1.24, 27		

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

180	Loans and receivables	IFRS 7.8(c); IAS 39.9, AG16, AG26; Annex	
190	Debt securities	V.Part 1.16 Annex V.Part	
200	Loans and advances	1.24, 26 Annex V.Part 1.24, 27	
210	Held-to- maturity investments	IFRS 7.8(b); IAS 39.9, AG16, AG26	
220	Debt securities	Annex V.Part 1.24, 26	
230	Loans and advances	Annex V.Part 1.24, 27	
240	Derivatives – Hedge accounting	IFRS 7.22(b); IAS 39.9	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a)	
260	Tangible assets		
270	Intangible assets	IAS 1.54(c); CRR art 4(1) (115)	
280	Investments in subsidaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 2.4	
290	Tax assets	IAS 1.54(n-o)	
300	Other assets	Annex V.Part 2.5	
310	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38	
320	ASSETS	IAS 1.9(a), IG 6	

20.2. Geographical breakdown of liabilities by location of the activities

References	Carrying amount	

Document Generated: 2024-07-24

			Domestic activitivies Annex V.Part 2.107	Non-domestic activities Annex V.Part 2.107
			010	020
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15		
020	Derivatives	IAS 39.9, AG 15(a)		
030	Short positions	IAS 39.AG 15(b)		
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30		
050	Debt securities issued	Annex V.Part 1.31		
060	Other financial liabilities	Annex V.Part 1.32-34		
070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IAS 39.9		
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30		
090	Debt securities issued	Annex V.Part 1.31		
100	Other financial liabilities	Annex V.Part 1.32-34		
110	Financial liabilities measured at amortised cost	IFRS 7.8(f); IAS 39.47		
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30		
130	Debt securities issued	Annex V.Part 1.31		
140	Other financial liabilities	Annex V.Part 1.32-34		

ANNEX III
Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

150	Derivatives – Hedge accounting	IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b)	
170	Provisions	IAS 37.10; IAS 1.54(l)	
180	Tax liabilities	IAS 1.54(n-o)	
190	Share capital repayable on demand	IAS 32.IE 33; IFRIC 2; Annex V.Part 2.09	
200	Other liabilities	Annex V.Part 2.10	
210	Liabilities included in disposal groups classified as held for sale	IAS 1.54(p); IFRS 5.38	
220	LIABILITIES	IAS 1.9(b);IG 6	

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

		References	Current period	
			Domestic activitivies	Non-domestic activities
			Annex V.Part 2.107	Annex V.Part 2.107
			010	020
010	Interest income	IAS 1.97; IAS 18.35(b)(iii); Annex V.Part 2.21		
020	(Interest expenses)	IAS 1.97; Annex V.Part 2.21		
030	(Expenses on share capital repayable on demand)	IFRIC 2.11		

Document Generated: 2024-07-24

		1	·
040	Dividend income	IAS 18.35(b)(v); Annex V.Part 2.28	
050	Fee and commission income	IFRS 7.20(c)	
060	(Fee and commission expenses)	IFRS 7.20(c)	
070	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	IFRS 7.20(a)(ii- v)	
080	Gains or (-) losses on financial assets and liabilities held for trading, net	IFRS 7.20(a)(i); IAS 39.55(a)	
090	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	IFRS 7.20(a) (i); IAS 39.55(a)	
100	Gains or (-) losses from hedge accounting, net	IFRS 7.24	
110	Exchange differences [gain or (-) loss], net	IAS 21.28, 52(a)	
130	Gains or (-) losses on derecognition of non financial assets, net	IAS 1.34	
140	Other operating income	Annex V.Part 2.141-143	

150	(Other operating expenses)	Annex V.Part 2.141-143	
155	TOTAL OPERATING INCOME, NET		
160	(Administrative expenses)		
170	(Depreciation)	IAS 1.102, 104	
180	(Provisions or (-) reversal of provisions)	IAS 37.59, 84; IAS 1.98(b)(f)(g)	
190	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	IFRS 7.20(e)	
200	(Impairment or (-) reversal of impairment of investments in subsidaries, joint ventures and associates)	IAS 28.40-43	
210	(Impairment or (-) reversal of impairment on non-financial assets)	IAS 36.126(a)(b)	
220	Negative goodwill recognised in profit or loss	IFRS 3.Appendix B64(n)(i)	
230	Share of the profit or (-) loss of investments in subsidaries, joint ventures and associates	IAS 1.82(c)	
240	Profit or (-) loss from non-current assets and disposal groups	IFRS 5.37; Annex V.Part 2.27	

AÑNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	classified as held for sale not qualifying as discontinued operations		
250	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS		
260	(Tax expense or (-) income related to profit or loss from continuing operations)	IAS 1.82(d); IAS 12.77	
270	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	IAS 1, IG 6	
280	Profit or (-) loss after tax from discontinued operations	IAS 1.82(e); IFRS 5.33(a), 5.33 A	
290	PROFIT OR (-) LOSS FOR THE YEAR	IAS 1.81A(a)	

20.4. Geographical breakdown of assets by residence of the counterparty

z-axis	Country of residence of the counterpar	ty			
	References	Gross carrying amount	Of which: debt forbearance	Of which: non- performing	Accumulated impairment or Accumulated changes in fair value due to credit risk
		Annex V.Part 2.109	Annex V.Part 2.163-183	Annex V.Part 2. 145-162	Annex V.Part 2.46

			010	022	025	030
010	Derivatives	IAS 39.9				
020	Of which: credit institutions	Annex V.Part 1.35(c)				
030	Of which: other financial corporations	Annex V.Part 1.35(d)				
040	Equity instruments	IAS 32.11				
050	Of which: credit institutions	Annex V.Part 1.35(c)				
060	Of which: other financial corporations	Annex V.Part 1.35(d)				
070	Of which: non- financial corporations	Annex V.Part 1.35(e)				
080	Debt securities	Annex V.Part 1.24, 26				
090	Central banks	Annex V.Part 1.35(a)				
100	General governments	Annex V.Part 1.35(b)				
110	Credit institutions	Annex V.Part 1.35(c)				
120	Other financial corporations	Annex V.Part 1.35(d)				
130	Non- financial corporations	Annex V.Part 1.35(e)				
140	Loans and advances	Annex V.Part 1.24, 27				

AÑNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

150	Central banks	Annex V.Part 1.35(a)		
160	General governments	Annex V.Part 1.35(b)		
170	Credit institutions	Annex V.Part 1.35(c)		
180	Other financial corporations	Annex V.Part 1.35(d)		
190	Non- financial corporations	Annex V.Part 1.35(e)		
200	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)		
210	Of which: Loans collateralized by commercial immovable property	I		
220	Households	Annex V.Part 1.35(f)		
230	Of which: Loans collateralized by residential immovable property	I		
240	Of which: Credit for consumption			

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

z-axis	Country of	
	residence	

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

of the counterparty Of which: Provisions References Nominal Of which: amount debt nonfor forbearance performing commitments and guarantees given Annex Annex Annex Annex V.Part V.Part V.Part 2. V.Part 145-162 2.163-183 2.62 2.61 010 022 025 030 010 Loan IAS commitment \$9.2(h), given 4(a)(c),BC 15; CRR Annex I; Annex V.Part 2.56, 57 020 Financial IAS 39.9 AG 4, BC guarantees given 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58 030 Other CRR Annex Commitments Annex

20.6. Geographical breakdown of liabilities by residence of the counterparty

V.Part 2.56,

59

given

z-axis		Country of residence of the counterparty	
		References	Carrying amount Annex V.Part 1.28, 2.107 010
010	Derivatives	IAS 39.9, AG 15(a)	
020	Of which: credit institutions	Annex V.Part 1.35(c)	
030	Of which: other financial corporations	Annex V.Part 1.35(d)	

AÑNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

040	Short positions	IAS 39 AG 15(b)
050	Of which: credit institutions	Annex V.Part 1.35(c)
060	Of which: other financial corporations	Annex V.Part 1.35(d)
070	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30
080	Central banks	Annex V.Part 1.35(a)
090	General governments	Annex V.Part 1.35(b)
100	Credit institutions	Annex V.Part 1.35(c)
110	Other financial corporations	Annex V.Part 1.35(d)
120	Non-financial corporations	Annex V.Part 1.35(e)
130	Households	Annex V.Part 1.35(f)

20.7. Geographical breakdown by residence of the counterparty of loans and advances to non-financial corporations by NACE codes

z-axis			Country of residence of the counterparty			
				Non-financial		
			References	Gross carrying amount	Of which: non- performing	Accumulated impairment or Accumulated changes in fair value due to credit risk
				Annex V.Part 2.109	Annex V.Part 2. 145-162	Annex V.Part 2.46
	_			010	012	020
010	A	Agricy foresti and fishing				

020	В	Mining egulation and quarrying	
030	C	NACE Manufacturing	
040	D	Electricity lation gas, steam and air conditioning supply	
050	E	NACE Water _{Regulation} supply	
060	F	Construction Construction	
070	G	NACE Wholosale and retail trade	
080	Н	Transportulation ans storage	
090	I	Accommodation and food service activities	
100	J	Information NACE and communication	
110	L	Real NACE Regulation estate activities	
120	М	NACE Professional scientific and technical activities	

ANNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

130	N Administrative and support service activities
140	O Public Regulation administration and defence, compulsory social security
150	P Education
160	NACE Humakegulation health services and social work activities
170	R Arts, NACE Regulation entertainment and recreation
180	S Other _{Regulation} services
190	LOANS Annex V.Part AND 1.24, 27 ADVANCES

30. Off-balance sheet activities: Interests in unconsolidated structured entities

30.1. Interests in unconsolidated structured entities

Referen	ces arryin	g Of	Fair	Carryin	g Nomina	l Of	Losses
	amount	which:	value	amount	amount	which:	incurred
	of	liquidity	of	of	of	Nomina	l by the
	financia	l support	liquidity	financia	l off-	amount	reporting
	assets	drawn	support	liabilitie	sbalance	of	institution
	recognis	sed	drawn	recognis	se s heet	loan	in the
	in the			in the	items	commit	n ents ent
	balance			balance	given	given	period
	sheet			sheet	by the		

ation (EU)... ANNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

						reportin instituti		
		IFRS 12.29(a)	IFRS 12.29(a));	IFRS 12.29(a)	IFRS 12.B26	(e)	IFRS 12
			V.Part					B26(b)
		010	2.118 020	030	040	050	060	070
010	Total							

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

By natur	re of the activities	References	Securitisation Special Purpose Entities	Asset management	Other activities
			CRR art 4(1)(66)	Annex V.Part 2.117(a)	
		TEDG 12.20	Carrying amou		020
		IFRS 12.28, B6.(a)	010	020	030
010	Selected financial assets recognised in the reporting institution's balance sheet	IFRS 12.29(a),(b)			
021	of which: non- performing	Annex V.Part 2. 145-162			
030	Derivatives	IAS 39.9			
040	Equity instruments	IAS 32.11			
050	Debt securities	Annex V.Part 1.24, 26			
060	Loans and advances	Annex V.Part 1.24, 27			
070	Selected equity and financial liabilites recognised in the reporting	IFRS 12.29(a),(b)			

AÑNEX III

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	institution's balance sheet				
080	Equity instruments issued	IAS 32.4			
090	Derivatives	IAS 39.9, AG 15 (a)			
100	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30			
110	Debt securities issued	Annex V.Part 1.31			
			Nominal amoi	int	
120	Off-balance sheet items given by the reporting institution	IFRS 12.B26. (e)			
131	of which: non- performing	Annex V.Part 2. 145-162			

31. Related parties

31.1. Related parties: amounts payable to and amounts receivable from

References	Outstandir	g balances			
	Parent	Subsidiari	esAssociates	Key	Other
	and	and	and	manageme	entelated
	entities	other	joint	of the	parties
	with	entities	ventures	institution	
	joint	of the		or its	
	control	same		parent	
	or	group		_	
	significant	_			
	influence				
	IAS	IAS	IAS	IAS	IAS
	24.19(a),	24.19(c);	24.19(d),	24.19(f)	24.19(g)
	(b)	Annex	(e);	-	
	` ´	V.Part	Annex		
		2.120	V.Part		
			2.120		
Annex	010	020	030	040	050
V.Part					
2.120					

010	Selected financial assets	IAS 24.18(b)			
020	Equity instruments	IAS 32.11			
030	Debt securities	Annex V.Part 1.24, 26			
040	Loans and advances	Annex V.Part 1.24, 27			
050	of which: Impaired financial assets				
060	Selected financial liabilities	IAS 24.18(b)			
070	Deposits	ECB/2013/ Annex 2.Part 2.9; Annex V.Part 1.30	/33		
080	Debt securities issued	Annex V.Part 1.31			
090	Nominal amount of loan commitme financial guarantees and other commitme given	2.62			
100	of which: defaulted	IAS 24.18(b); Annex V.Part 2.61			
110	Loan commitme financial guarantee	Annex			

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	and V.P.o other 2.63 commitments received	art 3, 121		
120	Notional Ann amount V.P.o of 2.70 derivatives	art		
130	AccumulatedS impairment.4. A accumulated changes in fair value due to credit risk and provisions on nonperforming exposures			

31.2. Related parties: expenses and income generated by transactions with

		References	Current pe	riod			
			Parent		esAssociates		Other
			and	and	and	manageme	
			entities	other	joint	of the	parties
			with	entities	ventures	institution	
			joint	of the		or its	
			control	same		parent	
			or	group			
			significant				
			influence				
			IAS	IAS	IAS	IAS	IAS
			24.19(a),	24.19(c)	24.19(d),	24.19(f)	24.19(g)
			<i>(b)</i>		(e)	•	
		Annex	010	020	030	040	050
		V.Part					
		2.120					
010	Interest	IAS					
	income	24.18(a);					
		IAS					
		18.35(b)					
		(iii);					
		Annex					
		V.Part					
		2.21					
020	Interest	IAS					
520		24.18(a);					
	expenses	24.10(u)					

		IAS 1.97; Annex V.Part 2.21			
030	Dividend income	IAS 24.18(a); IAS 18.35(b) (v); Annex V.Part 2.28			
040	Fee and commission income	IAS n24.18(a); IFRS 7.20(c)			
050	Fee and commission expenses	IAS n24.18(a); IFRS 7.20(c)			
060	Gains or (-) losses on derecognit of financial assets and liabilities not measured at fair value through profit or loss	IAS 24.18(a) ion			
070	Gains or (-) losses on derecognit of non- financial assets	IAS 24.18(a); Annex ibiPart 2.122			
080	Increase or (-) decrease during the period in accumulat	IAS 24.18(d)			

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

imn	airment,			
accu	ımulated			
fair	value			
char	nges			
due				
cred	lit			
risk	and			
prov	visions			
for 1	non-			
perf	orming			
debt	t			
inst	ruments,			
guai	rantees			
and				
com	mitments			

41. Fair value

41.1. Fair value hierarchy: financial instruments at amortised cost

ASSETS	ETS References		Fair value	BC216				
			<i>IFRS</i> 7.25-26	Level 1 <i>IFRS</i> 13.76	Level 2 <i>IFRS</i> 13.81 030	Level 3 <i>IFRS</i> 13.86 040		
010	Loans and receivables	IFRS 7.8 (c); IAS 39.9, AG16, AG26		020	000	040		
020	Debt securities	Annex V.Part 1.24, 26						
030	Loans and advances	Annex V.Part 1.24, 27						
040	Held-to- maturity investments	IFRS 7.8(b); IAS 39.9, AG16, AG26						
050	Debt securities	Annex V.Part 1.24, 26						
060	Loans and advances	Annex V.Part 1.24, 27						

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

LIABIL	ITIES	
070	Financial liabilities measured at amortised cost	IFRS 7.8(f); IAS 39.47
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30
090	Debt securities issued	Annex V.Part 1.31
100	Other financial liabilities	Annex V.Part 1.32-34

41.2. Use of the Fair Value Option

	Financial	References	Carrying amo	unt	
	instruments designated at fair value through profit or loss		Accounting mismatch	Evaluation on a fair value basis	Hybrid contracts
	IFRS 7.B5(a)		IAS 39.9b(i)	IAS 39.9b(ii)	IAS 39.11A-12
	ASSETS		010	020	030
010	Financial assets designated at fair value through profit or loss	IFRS 7.8(a) (i); IAS 39.9			
020	Equity Instruments	IAS 32.11			
030	Debt securities	Annex V.Part 1.24, 26			
040	Loans and advances	Annex V.Part 1.24, 27			
LIABILITIE	ES				
050	Financial liabilities	IFRS 7.8(e) (i); IAS 39.9			

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	designated at fair value through profit or loss			
060	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30		
070	Debt securities issued	Annex V.Part 1.31		
080	Other financial liabilities	Annex V.Part 1.32-34		

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

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

43. **Provisions**

Reference carrying amount

] I	Donaia	a Oth ar	Doctor	Dono-lin-	Commi	mOther.	Total
			Pension and	s Other long	Kestruc	tu Pieng ding legal	and	m ome r provisio	Total
			other	term		issues	guarante		1115
			post	employe	20	and	given	cs	
			emnlovi	n en ploye		tax	given		
			defined	II CNII CII LO		litigation	,		
			benefit			intigation	1		
			obligation	ons					
			IAS	IAS	IAS	IAS	IAS	IAS	
			19.63;	19.153;		3 37.App	37.App	<i>37.14</i>	
			IAS	IAS	<i>27</i> •70 0	C.6-10	C.9;	07111	
				1.78(d);			IAS		
			Annex	Annex			39.2(h),		
			V.Part	V.Part			47(c)		
			2.8	2.8			(d),		
							BC		
							<i>15</i> ,		
							AG 4		
			010	020	030	040	050	060	070
010	Opening	IAS							
	balance								
	[carryin	$\mathbf{g}(a)$							
	amount								
	at the								
	beginnir	ng							
	of the								
	period]								
020	Addition	sĻAS							
	including	g <i>37.84</i>							
	increases	s(b)							
	in								
	existing								
	provision	ns							
030		IAS							
	(-)	A-mounts	5						
		used							
040		` ′							
0.0	(-)	IAS Unused							
		appounts							
		amounts reversed							
		during							
		the							
		period							
050	Increase	IAS							
	in the	37.84							
	discount								
	amount								
	[passage								
	of								
	time								
	, ,	1		'		'			1

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	and effect of any change in the discount rate					
060	Other moveme	nts				
070	Closing balance [carryin amount at the end of the period]	37.84 g (a)				

45. Breakdown of selected items of statement of profit or loss

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

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

Document Generated: 2024-07-24

Changes to legislation: Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up
to date with all changes known to be in force on or before 24 July 2024. There are changes that

to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

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

45.3. Other operating income and expenses

		References	Income	Expenses	
			010	020	
010	Changes in fair value in tangible assets measured using the fair value model	IAS 40.76(d); Annex V.Part 2.141			
020	Investment property	IAS 40.75(f); Annex V.Part 2.141			
030	Operating leases other than investment property	IAS 17.50, 51, 56(b); Annex V.Part 2.142			
040	Other	Annex V.Part 2.143			
050	OTHER OPERATING INCOME OR EXPENSES	Annex V.Part 2.141-142			

Changes to legislation:

Commission Implementing Regulation (EU) 2016/1702, ANNEX III is up to date with all changes known to be in force on or before 24 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

Regulation revoked by 2023 c. 29 Sch. 1 Pt. 13