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## ANNEX III

## REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

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44.1	F 44.01	Components of net defined benefit plan assets and liabilities
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45.3	F 45.03	Other operating income and expenses
46	F 46.00	<b>Statement of changes in equity</b>

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

### 1.2. Liabilities

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

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<b>070</b>	<b>Financial liabilities designated at fair value through profit or loss</b>	<i>IFRS 7.8 (e)(i); IAS 39.9</i>	8	
<b>080</b>	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30</i>	8	
<b>090</b>	Debt securities issued	<i>Annex V.Part 1.31</i>	8	
<b>100</b>	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	8	
<b>110</b>	<b>Financial liabilities measured at amortised cost</b>	<i>IFRS 7.8(f); IAS 39.47</i>	8	
<b>120</b>	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30</i>	8	
<b>130</b>	Debt securities issued	<i>Annex V.Part 1.31</i>	8	
<b>140</b>	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	8	
<b>150</b>	<b>Derivatives – Hedge accounting</b>	<i>IFRS 7.22(b); IAS 39.9; Annex V.Part 1.23</i>	8	
<b>160</b>	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	<i>IAS 39.89A(b)</i>		
<b>170</b>	<b>Provisions</b>	<i>IAS 37.10; IAS 1.54(l)</i>	43	
<b>180</b>	Pensions and other post employment defined benefit obligations	<i>IAS 19.63; IAS 1.78(d); Annex V.Part 2.8</i>	43	
<b>190</b>	Other long term employee benefits	<i>IAS 19.153; IAS 1.78(d); Annex V.Part 2.8</i>	43	

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

## 2. Statement of profit or loss

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



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<b>040</b>	Available-for-sale financial assets	<i>IFRS 7.20(b); IAS 39.55(b); IAS 39.9</i>		
<b>050</b>	Loans and receivables	<i>IFRS 7.20(b); IAS 39.9, 39.46(a)</i>		
<b>060</b>	Held-to-maturity investments	<i>IFRS 7.20(b); IAS 39.9, 39.46(b)</i>		
<b>070</b>	Derivatives - Hedge accounting, interest rate risk	<i>IAS 39.9; Annex V.Part 2.23</i>		
<b>080</b>	Other assets	<i>Annex V.Part 2.25</i>		
<b>085</b>	Interest income on liabilities	<i>Annex V.Part 2.25</i>		
<b>090</b>	(Interest expenses)	<i>IAS 1.97; Annex V.Part 2.21</i>	16	
<b>100</b>	(Financial liabilities held for trading)	<i>IFRS 7.20(a)(i), B5(e); Annex V.Part 2.24</i>		
<b>110</b>	(Financial liabilities designated at fair value through profit or loss)	<i>IFRS 7.20(a)(i), B5(e)</i>		
<b>120</b>	(Financial liabilities measured at amortised cost)	<i>IFRS 7.20(b); IAS 39.47</i>		
<b>130</b>	(Derivatives - Hedge accounting, interest rate risk)	<i>IAS 39.9; Annex V.Part 2.23</i>		
<b>140</b>	(Other liabilities)	<i>Annex V.Part 2.26</i>		
<b>145</b>	(Interest expense on assets)	<i>Annex V.Part 2.26</i>		
<b>150</b>	<b>(Expenses on share capital repayable on demand)</b>	<i>IFRIC 2.11</i>		

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

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

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<b>430</b>	<b>(Provisions or (-) reversal of provisions)</b>	<i>IAS 37.59, 84; IAS 1.98(b)(f)(g)</i>	43	
<b>440</b>	(Commitments and guarantees given)			
<b>450</b>	(Other provisions)			
<b>460</b>	<b>(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)</b>	<i>IFRS 7.20(e)</i>	16	
<b>470</b>	(Financial assets measured at cost)	<i>IFRS 7.20(e); IAS 39.66</i>		
<b>480</b>	(Available- for-sale financial assets)	<i>IFRS 7.20(e); IAS 39.67</i>		
<b>490</b>	(Loans and receivables)	<i>IFRS 7.20(e); IAS 39.63</i>		
<b>500</b>	(Held to maturity investments)	<i>IFRS 7.20(e); IAS 39.63</i>		
<b>510</b>	<b>(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)</b>	<i>IAS 28.40-43</i>	16	
<b>520</b>	<b>(Impairment or (-) reversal of impairment on non-financial assets)</b>	<i>IAS 36.126(a)(b)</i>	16	
<b>530</b>	(Property, plant and equipment)	<i>IAS 16.73(e)(v-vi)</i>		
<b>540</b>	(Investment properties)	<i>IAS 40.79(d)(v)</i>		
<b>550</b>	(Goodwill)	<i>IFRS 3.Appendix B67(d)(v); IAS 36.124</i>		

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<b>560</b>	(Other intangible assets)	<i>IAS 38.118 (e)(iv)(v)</i>		
<b>570</b>	(Other)	<i>IAS 36.126 (a)(b)</i>		
<b>580</b>	<b>Negative goodwill recognised in profit or loss</b>	<i>IFRS 3.Appendix B64(n)(i)</i>		
<b>590</b>	<b>Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates</b>	<i>IAS 1.82(c)</i>		
<b>600</b>	<b>Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations</b>	<i>IFRS 5.37; Annex V.Part 2.27</i>		
<b>610</b>	<b>PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS</b>	<i>IAS 1.102, IG 6; IFRS 5.33 A</i>		
<b>620</b>	<b>(Tax expense or (-) income related to profit or loss from continuing operations)</b>	<i>IAS 1.82(d); IAS 12.77</i>		
<b>630</b>	<b>PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS</b>	<i>IAS 1, IG 6</i>		
<b>640</b>	<b>Profit or (-) loss after tax from discontinued operations</b>	<i>IAS 1.82(e); IFRS 5.33(a), 5.33 A</i>		
<b>650</b>	<b>Profit or (-) loss before tax from</b>	<i>IFRS 5.33(b)(i)</i>		

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	discontinued operations			
<b>660</b>	(Tax expense or (-) income related to discontinued operations)	<i>IFRS 5.33 (b)(ii), (iv)</i>		
<b>670</b>	<b>PROFIT OR (-) LOSS FOR THE YEAR</b>	<i>IAS 1.81A(a)</i>		
<b>680</b>	Attributable to minority interest [non-controlling interests]	<i>IAS 1.83(a)(i)</i>		
<b>690</b>	Attributable to owners of the parent	<i>IAS 1.81B (b)(ii)</i>		

## 8. Breakdown of financial liabilities

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

	References	Carrying amount				Amount of cumulative change in fair values attributable to changes in credit risk	Amount contractually required to pay at maturity
		Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting		
		<i>IFRS 7.8(e) (ii); IAS 39.9, AG 14-15</i>	<i>IFRS 7.8(e) (i); IAS 39.9</i>	<i>IFRS 7.8(f); IAS 39.47</i>	<i>IFRS 7.22(b); IAS 39.9</i>	<i>CRR art 30(b), art 424(1) (d)(i)</i>	
		<b>010</b>	<b>020</b>	<b>030</b>	<b>037</b>	<b>040</b>	<b>050</b>
<b>010</b>	<b>Derivatives</b>	<i>IAS 39.9, AG 15(a)</i>					
<b>020</b>	<b>Short positions</b>	<i>IAS 39 AG 15(b)</i>					

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<b>030</b>	Equity instruments	IAS 32.11						
<b>040</b>	Debt securities	Annex V.Part 1.24, 26						
<b>050</b>	<b>Deposits</b>	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30						
<b>060</b>	Central banks	Annex V.Part 1.35(a)						
<b>070</b>	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1						
<b>080</b>	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2						
<b>090</b>	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.51						
<b>100</b>	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4						
<b>110</b>	General government	Annex Part 1.35(b)						
<b>120</b>	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1						
<b>130</b>	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2						

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<b>140</b>	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.51					
<b>150</b>	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
<b>160</b>	Credit institutions	Annex V.Part 1.35(c)					
<b>170</b>	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
<b>180</b>	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
<b>190</b>	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.51					
<b>200</b>	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
<b>210</b>	Other financial corporations	Annex V.Part 1.35(d)					
<b>220</b>	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
<b>230</b>	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
<b>240</b>	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part					



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		2.9.3; Annex V.Part 2.51					
<b>250</b>	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
<b>260</b>	Non- financial corporations	Annex V.Part 35(e)					
<b>270</b>	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
<b>280</b>	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
<b>290</b>	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.51					
<b>300</b>	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					
<b>310</b>	Households	Annex V.Part 1.35(f)					
<b>320</b>	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
<b>330</b>	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
<b>340</b>	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex					

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		<i>V.Part 2.51</i>						
<b>350</b>	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4						
<b>360</b>	<b>Debt securities issued</b>	Annex <i>V.Part 1.31;</i> Annex <i>V.Part 2.52</i>						
<b>370</b>	Certificates of deposits	Annex <i>V.Part 2.52(a)</i>						
<b>380</b>	Asset-backed securities	<i>CRR art 4(1)(61)</i>						
<b>390</b>	Covered bonds	<i>CRR art 129(1)</i>						
<b>400</b>	Hybrid contracts	<i>IAS 39.10-11, AG27, AG29; IFRIC 9; Annex <i>V.Part 2.52(d)</i></i>						
<b>410</b>	Other debt securities issued	Annex <i>V.Part 2.52(e)</i>						
<b>420</b>	Convertible financial instruments	<i>IAS 32.AG 31</i>						
<b>430</b>	Non-convertible							
<b>440</b>	<b>Other financial liabilities</b>	Annex <i>V.Part 1.32-34</i>						
<b>450</b>	<b>FINANCIAL LIABILITIES</b>							

## 8.2. Subordinated financial liabilities

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

14. Fair value hierarchy: financial instruments at fair value

	<i>References</i>	Fair value hierarchy <b>IFRS 13.93 (b)</b>			Change in fair value for the period <b>ITS V.Part 2.86</b>		Accumulated change in fair value before taxes <b>ITS V.Part 2.87</b>		
		Level 1	Level 2	Level 3	Level 2	Level 3	Level 1	Level 2	Level 3
		<b>IFRS 13.76</b>	<b>IFRS 13.81</b>	<b>IFRS 13.86</b>	<b>IFRS 13.81</b>	<b>IFRS 13.86, 93(f)</b>	<b>IFRS 13.76</b>	<b>IFRS 13.81</b>	<b>IFRS 13.86</b>
		<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>070</b>	<b>080</b>
<b>ASSETS</b>									
<b>010</b>	<b>Financial assets held for trading</b>	<i>IFRS 7.8(a)(ii); IAS 39.9, AG 14</i>							
<b>020</b>	Derivatives	<i>IAS 39.9</i>							
<b>030</b>	Equity instruments	<i>IAS 39.11</i>							
<b>040</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>							



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<b>150</b>	<b>Financial liabilities held for trading</b>	<i>FRS 7.8 (e); IAS 39.9, AG 14-15</i>							
<b>160</b>	Derivatives	<i>IAS 39.9, AG 15(a)</i>							
<b>170</b>	Short positions	<i>IAS 39 AG 15(b)</i>							
<b>180</b>	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30</i>							
<b>190</b>	Debt securities issued	<i>Annex V.Part 1.31</i>							
<b>200</b>	Other financial liabilities	<i>Annex V.Part 1.32-34</i>							
<b>210</b>	<b>Financial liabilities designated at fair value through profit or loss</b>	<i>FRS 7.8 (e); IAS 39.9</i>							
<b>220</b>	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.30</i>							
<b>230</b>	Debt securities issued	<i>Annex V.Part 1.31</i>							

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<b>240</b>	Other financial liabilities	<i>Annex V.Part 1.32-34</i>							
<b>250</b>	<b>Derivatives – Hedge accounting</b>	<i>IFRS 7.22 (b); IAS 39.9; Annex V.Part 1.19</i>							

## 16. Breakdown of selected statement of profit or loss items

### 16.1. Interest income and expenses by instrument and counterparty sector

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

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

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

		<i>References</i>	Current period
			<b>010</b>
<b>010</b>	<b>Equity instruments</b>	<i>IAS 32.11</i>	

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

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

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



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

		References	Current period
			<b>010</b>
<b>010</b>	<b>Interest rate instruments and related derivatives</b>	<i>Annex V.Part 2.99(a)</i>	
<b>020</b>	<b>Equity instruments and related derivatives</b>	<i>Annex V.Part 2.99(b)</i>	
<b>030</b>	<b>Foreign exchange trading and derivatives related with foreign exchange and gold</b>	<i>Annex V.Part 2.99(c)</i>	
<b>040</b>	<b>Credit risk instruments and related derivatives</b>	<i>Annex V.Part 2.99(d)</i>	
<b>050</b>	<b>Derivatives related with commodities</b>	<i>Annex V.Part 2.99(e)</i>	
<b>060</b>	<b>Other</b>	<i>Annex V.Part 2.99(f)</i>	
<b>070</b>	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET</b>	<i>IFRS 7.20(a)(i)</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
				<b>Annex V.Part 2.100</b>
			<b>010</b>	<b>020</b>
<b>010</b>	<b>Equity instruments</b>	<i>IAS 32.11</i>		
<b>020</b>	<b>Debt securities</b>	<i>Annex V.Part 1.26</i>		
<b>030</b>	<b>Loans and advances</b>	<i>Annex V.Part 1.27</i>		

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<b>040</b>	<b>Deposits</b>	<i>ECB/2013/33 Annex 2.Part 2.9</i>		
<b>050</b>	<b>Debt securities issued</b>	<i>Annex V.Part 1.31</i>		
<b>060</b>	<b>Other financial liabilities</b>	<i>Annex V.Part 1.32-34</i>		
<b>070</b>	<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)</i>		

#### 16.6. Gains or losses from hedge accounting

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

#### 16.7. Impairment on financial and non-financial assets

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

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<b>080</b>	Joint ventures	IAS 28.3				
<b>090</b>	Associates	IAS 28.3				
<b>100</b>	<b>Impairment or (-) reversal of impairment on non-financial assets</b>	IAS 36.126(a), (b)				
<b>110</b>	Property, plant and equipment	IAS 16.73(e)(v-vi)				
<b>120</b>	Investment properties	IAS 40.79(d)(v)				
<b>130</b>	Goodwill	IAS 36.10b; IAS 36.88-99, 124; IFRS 3 Appendix B67(d)(v)				
<b>140</b>	Other intangible assets	IAS 38.118(e)(iv)(v)				
<b>145</b>	Other	IAS 36.126(a), (b)				
<b>150</b>	<b>TOTAL</b>					
<b>160</b>	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]
<b>010</b>	<b>Cash, cash balances at central banks</b>	IAS 1.54 (i)	<b>010</b>

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	<b>and other demand deposits</b>		
<b>020</b>	Cash on hand	<i>Annex V.Part 2.1</i>	
<b>030</b>	Cash balances at central banks	<i>Annex V.Part 2.2</i>	
<b>040</b>	Other demand deposits	<i>Annex V.Part 2.3</i>	
<b>050</b>	<b>Financial assets held for trading</b>	<i>IFRS 7.8(a)(ii); IAS 39.9, AG 14</i>	
<b>060</b>	Derivatives	<i>IAS 39.9</i>	
<b>070</b>	Equity instruments	<i>IAS 32.11</i>	
<b>080</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>	
<b>090</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>	
<b>100</b>	<b>Financial assets designated at fair value through profit or loss</b>	<i>IFRS 7.8(a)(i); IAS 39.9</i>	
<b>110</b>	Equity instruments	<i>IAS 32.11</i>	
<b>120</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>	
<b>130</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>	
<b>140</b>	<b>Available-for-sale financial assets</b>	<i>IFRS 7.8(d); IAS 39.9</i>	
<b>150</b>	Equity instruments	<i>IAS 32.11</i>	
<b>160</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>	
<b>170</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>	
<b>180</b>	<b>Loans and receivables</b>	<i>IFRS 7.8(c); IAS 39.9, AG16, AG26; Annex V.Part 1.16</i>	
<b>190</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>	
<b>200</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>	
<b>210</b>	<b>Held-to-maturity investments</b>	<i>IFRS 7.8(b); IAS 39.9, AG16, AG26</i>	
<b>220</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>	
<b>230</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>	
<b>240</b>	<b>Derivatives – Hedge accounting</b>	<i>IFRS 7.22(b); IAS 39.9</i>	
<b>250</b>	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	<i>IAS 39.89A(a)</i>	

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

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

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

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<b>040</b>	<b>OFF-BALANCE SHEET EXPOSURES</b>		
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### 17.3. Liabilities and equity

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

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

















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060	Non-Annex financial corporations	Part 1.35(a)																		
070	Loans and advances	Annex V.Part 27																		
080	Central bank	Annex K.Part 1.35(a)																		
090	General government	Annex F.Parts 1.35(b)																		
100	Credit institutions	Annex I.Parts 1.35(c)																		
110	Other financial corporations	Annex K.Part 1.35(a)																		
120	Non-Annex financial corporations	Annex K.Part 1.35(a)																		
130	Of SME which Small and Medium- sized Enterprises	Annex I.Part 2(a)																		
140	Of which: Loans collateralised by commercial immovable property																			
150	Households	Annex V.Part 1.35(f)																		
160	Of which: Loans collateralised by residential																			





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290	Other financial corporations	Annex Part 3.5 (a)																		
300	Non-financial corporations	Annex Part 3.5 (a)																		
310	Households	Annex V.Part 1.35 (f)																		
320	DEBT INSTRUMENTS AT FAIR VALUE OTHER THAN HFT	Annex Part 3.5 (b)																		
330	DEBT INSTRUMENTS OTHER THAN HFT	Annex Part 3.5 (b), (c), (d), (e)																		
340	Loan commitments given	IAS 4 (a), (c), BC 15; CRR Annex I; Annex V.Part 2.56-57																		

20. Geographical breakdown

20.1. Geographical breakdown of assets by location of the activities

	References	Carrying amount	
		Domestic activities	Non-domestic activities

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			<i>Annex V.Part 2.107</i>	<i>Annex V.Part 2.107</i>
			<b>010</b>	<b>020</b>
<b>010</b>	<b>Cash, cash balances at central banks and other demand deposits</b>	<i>IAS 1.54 (i)</i>		
<b>020</b>	Cash on hand	<i>Annex V.Part 2.1</i>		
<b>030</b>	Cash balances at central banks	<i>Annex V.Part 2.2</i>		
<b>040</b>	Other demand deposits	<i>Annex V.Part 2.3</i>		
<b>050</b>	<b>Financial assets held for trading</b>	<i>IFRS 7.8(a)(ii); IAS 39.9, AG 14</i>		
<b>060</b>	Derivatives	<i>IAS 39.9</i>		
<b>070</b>	Equity instruments	<i>IAS 32.11</i>		
<b>080</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>		
<b>090</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>		
<b>100</b>	<b>Financial assets designated at fair value through profit or loss</b>	<i>IFRS 7.8(a)(i); IAS 39.9</i>		
<b>110</b>	Equity instruments	<i>IAS 32.11</i>		
<b>120</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>		
<b>130</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>		
<b>140</b>	<b>Available-for-sale financial assets</b>	<i>IFRS 7.8(d); IAS 39.9</i>		
<b>150</b>	Equity instruments	<i>IAS 32.11</i>		
<b>160</b>	Debt securities	<i>Annex V.Part 1.24, 26</i>		
<b>170</b>	Loans and advances	<i>Annex V.Part 1.24, 27</i>		

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

## 20.2. Geographical breakdown of liabilities by location of the activities

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

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

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

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

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

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



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	<b>classified as held for sale not qualifying as discontinued operations</b>			
<b>250</b>	<b>PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS</b>	<i>IAS 1.102, IG 6; IFRS 5.33 A</i>		
<b>260</b>	<b>(Tax expense or (-) income related to profit or loss from continuing operations)</b>	<i>IAS 1.82(d); IAS 12.77</i>		
<b>270</b>	<b>PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS</b>	<i>IAS 1, IG 6</i>		
<b>280</b>	<b>Profit or (-) loss after tax from discontinued operations</b>	<i>IAS 1.82(e) ; IFRS 5.33(a), 5.33 A</i>		
<b>290</b>	<b>PROFIT OR (-) LOSS FOR THE YEAR</b>	<i>IAS 1.81A(a)</i>		

20.4. **Geographical breakdown of assets by residence of the counterparty**

<b>z-axis</b>	<b>Country of residence of the counterparty</b>				
	<i>References</i>	Gross carrying amount	Of which: debt forbearance	Of which: non-performing	Accumulated impairment or Accumulated changes in fair value due to credit risk
		<i>Annex V.Part 2.109</i>	<i>Annex V.Part 2.163-183</i>	<i>Annex V.Part 2.145-162</i>	<i>Annex V.Part 2.46</i>

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

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

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

<b>z-axis</b>	<b>Country of residence</b>	
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		<b>of the counterparty</b>				
		<i>References</i>	Nominal amount	Of which: debt forbearance	Of which: non-performing	Provisions for commitments and guarantees given
			<i>Annex V.Part 2.62</i>	<i>Annex V.Part 2.163-183</i>	<i>Annex V.Part 2.145-162</i>	<i>Annex V.Part 2.61</i>
			<b>010</b>	<b>022</b>	<b>025</b>	<b>030</b>
<b>010</b>	<b>Loan commitments given</b>	<i>IAS 39.2(h), 4(a)(c), BC 15; CRR Annex I; Annex V.Part 2.56, 57</i>				
<b>020</b>	<b>Financial guarantees given</b>	<i>IAS 39.9 AG 4, BC 21; IFRS 4 A; CRR Annex I; Annex V.Part 2.56, 58</i>				
<b>030</b>	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 2.56, 59</i>				

#### 20.6. Geographical breakdown of liabilities by residence of the counterparty

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

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

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

<b>z-axis</b>		<b>Country of residence of the counterparty</b>			
			Non-financial corporations		
		<i>References</i>	Gross carrying amount	Of which: non-performing	Accumulated impairment or Accumulated changes in fair value due to credit risk
			<i>Annex V.Part 2.109</i>	<i>Annex V.Part 2.145-162</i>	<i>Annex V.Part 2.46</i>
			<b>010</b>	<b>012</b>	<b>020</b>
<b>010</b>	<b>A</b>	<b>Agriculture, forestry and fishing</b> <i>NACE Regulation</i>			

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<b>020</b>	<b>B</b>	<b>Mining and quarrying</b>	<i>NACE Regulation</i>			
<b>030</b>	<b>C</b>	<b>Manufacturing</b>	<i>NACE Regulation</i>			
<b>040</b>	<b>D</b>	<b>Electricity, gas, steam and air conditioning supply</b>	<i>NACE Regulation</i>			
<b>050</b>	<b>E</b>	<b>Water supply</b>	<i>NACE Regulation</i>			
<b>060</b>	<b>F</b>	<b>Construction</b>	<i>NACE Regulation</i>			
<b>070</b>	<b>G</b>	<b>Wholesale and retail trade</b>	<i>NACE Regulation</i>			
<b>080</b>	<b>H</b>	<b>Transport and storage</b>	<i>NACE Regulation</i>			
<b>090</b>	<b>I</b>	<b>Accommodation and food service activities</b>	<i>NACE Regulation</i>			
<b>100</b>	<b>J</b>	<b>Information and communication</b>	<i>NACE Regulation</i>			
<b>110</b>	<b>L</b>	<b>Real estate activities</b>	<i>NACE Regulation</i>			
<b>120</b>	<b>M</b>	<b>Professional, scientific and technical activities</b>	<i>NACE Regulation</i>			

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

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

30.1. **Interests in unconsolidated structured entities**

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

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

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



ANNEX III

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

31. **Related parties**

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

	<i>References</i>	Outstanding balances				
		Parent and entities with joint control or significant influence	Subsidiaries and other entities of the same group	Associates and joint ventures	Key management of the institution or its parent	Other related parties
		<i>IAS 24.19(a), (b)</i>	<i>IAS 24.19(c); Annex V.Part 2.120</i>	<i>IAS 24.19(d), (e); Annex V.Part 2.120</i>	<i>IAS 24.19(f)</i>	<i>IAS 24.19(g)</i>
	<i>Annex V.Part 2.120</i>	<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>

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

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	<b>and other commitments received</b>	<i>V.Part 2.63, 121</i>					
<b>120</b>	<b>Notional amount of derivatives</b>	<i>Annex V.Part 2.70-71</i>					
<b>130</b>	<b>Accumulated impairment losses accumulated changes in fair value due to credit risk and provisions on non-performing exposures</b>	<i>IAS 4.18(c)</i>					

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

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

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

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	<b>impairment, accumulated fair value changes due to credit risk and provisions for non-performing debt instruments, guarantees and commitments</b>					
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41. Fair value

41.1. Fair value hierarchy: financial instruments at amortised cost

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

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

#### 41.2. Use of the Fair Value Option

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

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

#### 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]	<i>References</i>	Carrying amount
	<b>FINANCIAL ASSETS</b>		<b>010</b>
<b>010</b>	<b>Financial assets held for trading</b>	<i>IAS 39.9; Annex V.Part 2.129</i>	
<b>020</b>	<b>Available-for-sale [Host contracts]</b>	<i>IAS 39.11; Annex V.Part 2.130</i>	
<b>030</b>	<b>Loans and receivables [Host contracts]</b>	<i>IAS 39.11; Annex V.Part 2.130</i>	
<b>040</b>	<b>Held-to-maturity investments [Host contracts]</b>	<i>IAS 39.11; Annex V.Part 2.130</i>	
<b>FINANCIAL LIABILITES</b>			
<b>050</b>	<b>Financial liabilities held for trading</b>	<i>IAS 39.9; Annex V.Part 2.129</i>	
<b>060</b>	<b>Financial liabilities measured at amortized cost [Host contracts]</b>	<i>IAS 39.11; Annex V.Part 2.130</i>	

#### 43. Provisions

	<i>Reference</i>	Carrying amount
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			Pensions and other post employment defined benefit obligations	Other long term employee benefits	Restructuring	Pending legal issues and tax litigation	Commitments and guarantees given	Other provisions	Total
			<i>IAS</i> <b>19.63;</b> <i>IAS</i> <b>1.78(d);</b> <i>Annex V.Part 2.8</i>	<i>IAS</i> <b>19.153;</b> <i>IAS</i> <b>1.78(d);</b> <i>Annex V.Part 2.8</i>	<i>IAS</i> <b>37.70-83</b>	<i>IAS</i> <b>37.App C.6-10</b>	<i>IAS</i> <b>37.App C.9;</b> <i>IAS</i> <b>39.2(h),</b> <b>47(c)</b> <b>(d),</b> <b>BC</b> <b>15,</b> <b>AG 4</b>	<i>IAS</i> <b>37.14</b>	
			<b>010</b>	<b>020</b>	<b>030</b>	<b>040</b>	<b>050</b>	<b>060</b>	<b>070</b>
<b>010</b>	Opening balance [carrying amount at the beginning of the period]	<i>IAS</i> <b>37.84</b> <i>(a)</i>							
<b>020</b>	Additions including increases in existing provisions	<i>IAS</i> <b>37.84</b> <i>(b)</i>							
<b>030</b>	(-)	<i>IAS</i> <b>37.84</b> <i>(c)</i> Amounts used							
<b>040</b>	(-)	<i>IAS</i> <b>37.84</b> <i>(d)</i> Unused amounts reversed during the period							
<b>050</b>	Increase in the discounted amount [passage of time]	<i>IAS</i> <b>37.84</b> <i>(e)</i>							



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	and effect of any change in the discount rate							
<b>060</b>	Other movements							
<b>070</b>	<b>Closing balance [carrying amount at the end of the period]</b>	<i>IAS 37.84(a)</i>						

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**

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

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

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

#### 45.3. Other operating income and expenses

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

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- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)