KPI**** % coverage (over total assets)***

ANNEX VI

TEMPLATE FOR THE KPIS OF CREDIT INSTITUTIONS

Template number	Name
0	Summary of KPIs
1	Assets for the calculation of GAR
2	GAR sector information
3	GAR KPI stock
4	GAR KPI flow
5	KPI off-balance sheet exposures
6	KPI on fees and commissions income from services other than lending and asset management
7	KPI Trading book portfolio

0. Summary of KPIs to be disclosed by credit institutions under Article 8 Taxonomy Regulation

Main KPI	Green asset ratio (GAR) stock				
		Total environmentally sustainable activities	KPI	KPI	% coverage (over total assets)
Additional KPI	GAR (flow)				
	Trading book*				
	Financial guarantees				
	Assets under management				
	Fees and commissions income**				

^{*} For credit institutions that do not meet the conditions of Article 94(1) of the CRR or the conditions set out in Article 325a(1) of the CRR

Instutitons shall dislose forwardlooking information for this KPIs, including information in terms of targets, together with relevant explanations on the methodology applied.

Total environmentally sustainable assets

Note 1: Across the reporting templates: cells shaded in black should not be reported.

Note 2: Fees and Commissions (sheet 6) and Trading Book (sheet 7) KPIs shall only apply starting 2026. SMEs'inclusion in these KPI will only apply subject to a positive result of an impact assessment.

^{**}Fees and commissions income from services other than lending and AuM

^{*** %} of assets covered by the KPI over banks' total assets

^{****}based on the Turnover KPI of the counterparty

^{*****}based on the CapEx KPI of the counterparty, except for lending activities where for general lending Turnover KPI is used

1. Assets for the calculation of GAR

		a	Ь	c	d	e	f	g	h			k	1.1	m	n		р	q	r s	u	v	w	x	у	2	aa	ab	ac	ad	ae	af
										erence date T													Disclosu	are reference da	ate T-1						
				Clim	nate Change Mit	tigation (CCM)			Clima	ite Change Ad	aptation (CC	(A)			TOTAL (CCM+	CCA)		ı	Climate Change	Mitigation (CCM)			Clima	te Change Adap	otation (CCA)			1	OTAL (CCM + CCA	A)	
			Of wh	ich towards tax	xonomy relevar	nt sectors (Taxo	onomy-eligible)	Of whice	ch towards			rs (Taxonomy-	Ofv	which towards			exonomy-	1	Of which towards taxonomy rel	evant sectors (Taxo	nomv-eligible) Of which	towards taxo	nomy relevant:	sectors (Taxon	omv-eligible)	Of wh	nich towards taxon	amy relevant sec	tors (Taxonomy	e-eligible)
	Million EUR	Total gross						1	Of unbink	eligibl		able (Taxonom	-	Ofmhish	eligible) environmentall		T	Total gross						environmentall			-				
		carrying		Of which en	vironmentally s	sustainable (Ta	ixonomy-aligned)		Of Which		airy sustaina ligned)	sole (Taxonom	^	Or which		y sustainable (ned)	raxonomy-	carrying	Of which environm	aligned)	(Taxonomy-		Of which		(ined)	raxonomy-		Of which enviro	nmentally sustain	nable (Taxonom	ny-aligned)
		amount			Of which	Of which	Of which	1 1		Of which	06	Of which	_			Total Control	Ofwhish	amount	Of whi	h of which	Of which			Of which		Of which	1		Of which	Of which	or
				s	specialised		enabling			specialised	adaptatio				Of which specialised	transitional/a	enabling		special	sediii				specialised	adaptation	enabling			specialised	Of which transitional/a	enabling
1	GAR - Covered assets in both numerator and denominator			"	ending					lending	-	_	_		lending	daptation	_		lendin	_	-	+		lending	+	-	_		lending	daptation	
2	Loans and advances, debt securities and equity instruments not																														
3	HfT eligible for GAR calculation Financial corporations		_						-		+	_	+				_			_	_	+			+	-	-		\vdash		_
4	Credit institutions										_		_									+			+		+		-		
5	Loans and advances																														
6 7	Debt securities, including UoP Equity instruments								-			-	+								-	-			_		-				_
8	Other financial corporations												_									+			1						
9	of which investment firms																								\perp						=
10 11	Loans and advances Debt securities, including UoP										_		+-	_			_					_			+	_	-		\vdash		-
12	Equity instruments												土																		
13	of which management companies												\perp												\perp						
14 15	Loans and advances Debt securities, including UoP	-		\vdash				\vdash	-	-	+	_	+	+			-	-		_	+	+			+-	-	-	-	\vdash	\vdash	-
16	Equity instruments												土																		
17	of which insurance undertakings Loans and advances																								$\perp =$						
18 19	Loans and advances Debt securities, including UoP										+		_	_			_			_	_	+			+-		_		\vdash		-
20	Equity instruments																														
21	Non-financial corporations										_		-									_			_				-		
22	NFCs subject to NFRD disclosure obligations Loans and advances										+		_	_			_			_	_	_			+-	_	_		\vdash		-
24	Debt securities, including UoP																														
25	Equity instruments Households		-					-	-		_	_	+				_				_	-			4—	-	-				
26	of which loans collateralised by residential immovable										_		_	_			_			_	_	+			+-	_	_		\vdash		_
27	property																														
28	of which building renovation loans of which motor vehicle loans		-	-				-	-		+	_	+	+		_	-				+	-			+	-	-		\vdash		
30	Local governments financing								_		+	_	+	_	_		_				_	+-			+-	_	_		-		-
31	Collateral obtained by taking possession: residential and																														
32	commercial immovable properties Other local government financing								-	-	-		+-				_					+			+	-	-		\vdash		-
	Other assets excluded from the numerator for GAR calculation																								+		1				
33	(covered in the denominator)																														
34	Non-financial corporations SMEs and NFCs (other than SMEs) not subject to NFRD																														
35	disclosure obligations																														
36	Loans and advances																														المراجع
37	of which loans collateralised by commercial immovable property																														المراجع
38	of which building renovation loans																														المراجع
39 40	Debt securities Equity instruments																														المراجع
	Non-EU country counterparties not subject to NFRD disclosure																														
41	obligations																														
42	Loans and advances Debt securities	-																													
44	Equity instruments																														المراجع
45	Derivatives																														
46	On demand interbank loans Cash and cash-related assets	-																													المراجع
48	Other assets (e.g. Goodwill, commodities etc.)																														
	Total GAR assets																														
50 51	Other assets not covered for GAR calculation Sovereigns																														المراجع
52	Central banks exposure																														المراجع
53 54	Trading book	_																							-						
Off-balance sheet exposures - Corpo	Total assets orates subject to NFRD disclosure obligations													_						_								_			
55	Financial guarantees																								\perp						
56 57	Assets under management Of which debt securities			\vdash					-	-	+	_	+	+			-	-		_	+	+			+-	+	1	-	\vdash	\vdash	-
58	Of which equity instruments												土																		

4. For motor we hicle loans, institutions shall only include those exposures generated after the date of application of the disclosure

	a	b	С	e	f	h	i	k	l l	n	0	q	r
			Climate Change I	Mitigation (CCN	1)	Climate Change	Adaptation (CCA)				TOTAL (CC	M + CCA)	
		Non-Financ	ial corporates	SMEs and other	r NFC not subject	Non-Financi	ial corporates	SMEs and o	ther NFC not	Non-Financi	ial corporates	SMEs and o	ther NFC not
		(Subjec	t to NFRD)	to	NFRD	(Subject	to NFRD)	subject	to NFRD	(Subject	to NFRD)	subject	t to NFRD
	Breakdown by sector - NACE 4 digits level	Gross carr	ying amount	Gross carr	ying amount	Gross carry	ing amount	Gross carry	ving amount	Gross carry	ing amount	Gross carry	ying amount
	(code and label)	Mn EUR	Of which environmentall y sustainable (CCM)	Mn EUR	Of which environmentall y sustainable (CCM)	Mn EUR	Of which environmentall y sustainable (CCA)	Mn EUR	Of which environmenta Ily sustainable (CCA)	I Mn FUR	Of which environmentall y sustainable (CCM + CCA)	Mn EUR	Of which environmental ly sustainable (CCM+CCA)
1													
2										·			
3													
4													

^{1.} Credit institutions shall disclose in this template information on exposures in the banking book towards those sectors covered by the Taxonomy (NACE sectors 4 levels of detail), using the relevant NACE Codes on the basis of the principal activity of the counterparty

2. GAR sector information

^{2.} The counterparty NACE sector allocation shall be based exclusively on the nature of the immediate counterparty. The classification of the exposures incurred jointly by more than one obligor shall be done on the basis of the characteristics of the obligor that was the more relevant, or determinant, for the institution to grant the exposure. The distribution of jointly incurred exposures by NACE codes shall be driven by the characteristics of the more relevant or determinant obligor. Institutions shall disclose information by NACE codes with the level of disaggregation required in the template.

3. GAR KPI stock

Linstitution shall disclare in this template the GAA DRIs on stock of learn calculated based on the date disclared in template 1, on convend assets, and the state of the stat

	а	b	С	d	e	f	g	h	i i	j	k		m	n	0	р	q	r	s	t	u	v	w	×	У	Z	aa	ab	ac	ad	ae	af
								Disclosure	reference date	e T														Disclosure	reference date	T-1						
		Climate	Change Miti	gation (CCM)			Climate	e Change Ad	aptation (CCA))	_		TOTAL (CCM	- CCA)				Climate 0	Change Mitig	ation (CCM)			Climate	Change Adap	tation (CCA)			TO1	AL (CCM + CC	A)		
	Proportion			funding taxon	omy relevar	nt Prop			ssets funding		Pro			ets funding ta	xonomy		Proportio	n of total cov			omy relevant	Propo			ets funding ta	conomy	Propor	tion of total cover			relevant	
			rs (Taxonom						onomy-eligibl					nomy-eligible					rs (Taxonomy						nomy-eligible)				Taxonomy-el			ı
	ΙГ		0 0 0		2012 - 0000		100	N 100 1					w w w		604 246			000	no een 100	200	1-2 709	1	500	1 5+2 D		0.00		1947 NO 1951	AL 100	200 40		ı
% (compared to total covered assets in the denominator)				covered assets					covered asset		.			overed assets		Proportion			ion of total co						overed assets			Proportion of to				Proportio
		taxonomy	relevant sec	tors (Taxonor	ny-aligned)		taxonom	y relevant se	ectors (Taxono	my-aligned	,	taxonom	y relevant se	tors (Taxonon	ny-aligned)	of total		taxonomy	relevant sect	ors (Taxonom	iy-aligned)		taxonomy	relevant sec	tors (Taxonom	y-aligned)		relevan	t sectors (Tax	onomy-aligned	"	of tota
				1	T	-			1	1	-			1	1	assets					1	1				T	1				-	assets
			Of which	Of which	Of which			Of which	Of which	Of which			Of which	Of which	Of which	covered			Of which	Of which	Of which			Of which	Of which	Of which			Of which	Of which	Of which	covere
			specialised	transitional	enabling			specialised	transitional				specialised	transitional	enabling				specialised	transitional				specialised		enabling			specialised		enabling	ı
			lending	Claristational	enabing			lending	Cransicional	enabing			lending	transitional	enaviing				lending	Cransicional	enabing			lending	transitional	enaumig			lending	Liansicionai	enabiling	1
GAR - Covered assets in both numerator and denominator																																_
Loans and advances, debt securities and equity instruments not																																_
HfT eligible for GAR calculation																																
Financial corporations																																
Credit institutions																																
Loans and advances																																
Debt securities, including UoP																																
Equity instruments																																
Other financial corporations																																
of which investment firms																																
D Loans and advances																																
1 Debt securities, including UoP																																
2 Equity instruments																																
3 of which management companies																																
4 Loans and advances																																
5 Debt securities, including UoP																																_
6 Equity instruments																																-
7 of which insurance undertakings																																
8 Loans and advances																																_
9 Debt securities, including UoP																																$\overline{}$
10 Equity instruments																																_
1 Non-financial corporations																																
NFCs subject to NFRD disclosure obligations																																
3 Loans and advances																																_
4 Debt securities, including UoP																																_
5 Equity instruments																																
6 Households																																
of which loans collateralised by residential immovable								1																	1							
property													_													_						
8 of which building renovation loans	\vdash			_		-	_	_		_	_			-	-							_				-						
9 of which motor vehicle loans																																
0 Local governments financing	\vdash			_		_							-				_								-	-						
Collateral obtained by taking possession: residential and								1						1													1					
commercial immovable properties																																
2 Other local government financing					_	_		_		_	_	_	_		_											_	_		_			
9 Total GAR assets																																

4. GAR KPI flow

1. Institution shall dislcose in this template the GAR KPIs on flow of loans calculated (new loans on a net basis) based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template

	а	Ь	С	d	l e	f	g	h	i	l i l	k		m	n	О	р
			•					Disclosure re	eference date 1	· ·		•				
		Climata (Change Mitig	ation (CCNA)			Climata	Change Adam	etation (CCA)				OTAL (CCM+	CCA)		
								Change Adap								
	Propo			ets funding tax omy-eligible)	onomy	Propor			ets funding tax nomy-eligible)	conomy	Propo			ets funding tax omy-eligible)	onomy	
% (compared to flow of total eligible assets)				overed assets f ors (Taxonomy	-				overed assets f tors (Taxonom					overed assets f ors (Taxonomy	-	Proportio n of total new assets
			Of which specialised lending	Of which transitional	Of which enabling			Of which specialised lending	Of which transitional	Of which enabling			Of which specialised lending	Of which transitional	Of which enabling	covered
1 GAR - Covered assets in both numerator and denominator																
Loans and advances, debt securities and equity instruments not														1		
2 HfT eligible for GAR calculation																
3 Financial corporations																
4 Credit institutions																
5 Loans and advances																
6 Debt securities, including UoP																
7 Equity instruments																
8 Other financial corporations																
9 of which investment firms																
10 Loans and advances																
11 Debt securities, including UoP																
12 Equity instruments																
of which management companies																
14 Loans and advances																
15 Debt securities, including UoP																
16 Equity instruments																
17 of which insurance undertakings																
18 Loans and advances																
19 Debt securities, including UoP																
20 Equity instruments																
21 Non-financial corporations																
22 NFCs subject to NFRD disclosure obligations																
23 Loans and advances																
24 Debt securities, including UoP																
25 Equity instruments																
26 Households																
of which loans collateralised by residential immovable																
property 28 of which building renovation loans		-						-					+	 		
29 of which motor vehicle loans		 	-					-				 	+			
												-	+	-		
														-		
Collateral obtained by taking possession: residential and commercial immovable properties																ı
32 Other local government financing									1					1		
49 Total GAR assets																

5. KPI off-balance sheet exposures

	а	b	С	d	е	f	g	h	i	j	k	I	m	n	О
							Disclo	osure referen	ce date T						
		Climate	Change Mitiga	ation (CCM)			Climate	Change Adap	tation (CCA)			T	OTAL (CCM +	CCA)	
	Propo		l covered asse ectors (Taxono	ts funding taxo omy-eligible)	onomy	Propoi			ets funding tax nomy-eligible)	onomy	Propo			ets funding tax omy-eligible)	onomy
% (compared to total eligible off-balance sheet assets)				vered assets fu ors (Taxonomy	_				overed assets f tors (Taxonom	-				overed assets f ors (Taxonomy	-
			Of which specialised lending	Of which transitional	Of which enabling			Of which specialised lending	Of which transitional	Of which enabling			Ispecialised	Of which transitional	Of which enabling
1 Financial guarantees (FinGuar KPI)															
2 Assets under management (AuM KPI)															

^{1.} Institution shall dislose in this template the KPIs for off-balance sheet exposures (financial guarantees and AuM) calculated based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template

6. KPI on fees and commissions inclome from services other than lending and asset management

	а	b	С	e	f	g	h	j	k	1	m	n	0	р	q	r	5	t	u	v	w	х	У	z	aa	ab
						F&C KPI	- Disclosure	e reference dat	e T										F&C KPI -	Disclosure re	eference date	T-1				
			limate Chang	ge Mitigation (CCM)	Cli	mate Chan	ge Adaptation	(CCA)		TOTAL	(CCM + CCA)				Climate Chang	e Mitigation (C	CM)	Cli	imate Change	e Adaptation	(CCA)		TOTAL (CC	M+CCA)	
		Of which	towards tax	onomy relevan	nt sectors (%)	Of which	towards t	axonomy relev	ant sectors	Of which	towards tax	onomy relevan	t sectors (%)		Of whi	ch towards taxo	nomy relevant	sectors (%)	Of which t	towards taxo	nomy relevar	nt sectors (%)	Of whi	ch towards taxono	my relevant ser	ctors (%)
	Total		(Taxon	omy-eligible)			(%) (Taxi	onomy-eligible)		(Taxon	omy-eligible)		Total		(Taxono	my-eligible)			(Taxono	my-eligible)			(Taxonomy	/-eligible)	
	(Millio		Of which e	nvironmentall	y sustainable		Of w	hich environm	entally]	Of which e	nvironmentally	sustainable	(Million		Of which en	vironmentally	sustainable] [Of which en	vironmentally	y sustainable		Of which envir	onmentally sus	tainable
	n EUR)			Of which	Of which			Of which	Of which			Of which	Of which	EUR)			Of which	Of which			Of which	Of which			Of which	Of which
				transitional	enabling			adaptation	enabling			adaptation	enabling				transitional	enabling			adaptation	enabling			transitional/a	enabling
																									daptation	
Fees and Commission income from NFRD corporates - Services																										
other than lending																										
2 Services towards financial corporations																										
3 Credit institutions																										
4 Other financial corporations																										
5 of which investment firms																										
6 of which management companies																										
7 of which insurance insurance unertakings																										
8 Non-financial corporations																										
Gounterparties not subject to NFRD disclosure obligations, including third-country counterparties																										

Institutions shall dislose in this tempalte infroamtion on the percentage (%) of fees and Commission income towards taxonomy relevant sectors and environmentally sustainable (with breakdown for transitional/Adaptation and enabling activities) compared to total fees and commission informe from NRTQ corporates for services other than lending and asset

7. KPI Trading book portfolio

	a	b	c	d	e	f	8	h	í	j.	k		m	n	0	P	q	r	5	t	u	v
	1 1			Climate Char	nge Mitigation (CC	(M)					Climate Cha	nge Adaptation (C	CA)					TOTA	L (CCM + CCA)			
		Absolute	ourchases	Absolute	e sales	Absolute purchas sale			Absolute	purchases	Absolut	e sales	Absolute purchas			Absolute p	ourchases	Absolut	e sales	Absolute purchas sal	ses plus absolute les	
	Fair value		Of which environmentally sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy-	Trading KPI		Of which environmentally sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy-	Trading KPI		Of which environmentall y sustainable (Taxonomy-		Of which environmentally sustainable (Taxonomy-	,	Of which environmentall y sustainable (Taxonomy-	
			aligned)		aligned)		aligned)			aligned)		aligned)		aligned)			aligned)		aligned)		aligned)	
Financial assets held for trading (debt securities and equity holdings) - NFRD corporates																						
2 Financial corporations	-																					+-
2 Financial corporations 3 Credit institutions	+		_				_	_		_		_										+-
3 Credit institutions 4 Debt securities	-		_				_	-													+	+
	\rightarrow																				+	+-
5 Equity instruments	-						_	_														+
6 Other financial corporations	-									_												+
7 of which investment firms	\rightarrow																					
8 Debt securities	\vdash																					
9 Equity instruments	-																					
0 of which asset managers	-																					
1 Debt securities																						
2 Equity instruments																						
3 of which insurance companies																						
4 Debt securities																						
5 Equity instruments																						
6 NFCs subject to NFRD disclosure obligations																						
7 Debt securities																						
8 Equity instruments																						
Counterparties not subject to NFRD disclosure obligations, including third-																						
9 country counterparties																						
0 Debt securities																						T
1 Equity instruments																						