ANNEX VI

'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

		Total environmentally sustainable assets	KPI (****)	KPI (****)	% coverage (over total assets) (***)	% of assets excluded from the numerator of the GAR (Article 7(2) and (3) and Section 1.1.2 of Annex V)	% of assets excluded from the denominator of the GAR (Article 7(1) and Section 1.2.4 of Annex V)
Main KPI	Green asset ratio (GAR) stock						
		Total environmentally sustainable activities	KPI	KPI	% coverage (over total assets)	% of assets excluded from the numerator of the GAR (Article 7(2) and (3) and Section 1.1.2 of Annex V)	% of assets excluded from the denominator of the GAR (Article 7(1) and Section 1.2.4 of Annex V)
Additional KPIs	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.

^(**) Fees and commissions income from services other than lending and AuM.

Instutitons shall disclose forward-looking information for these KPIs, including information in terms of targets, together with relevant explanations on the methodology applied.

^{(***) %} 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.

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.

Assets for the calculation of GAR

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	Million EUR	Total [gross]	Of whi	ich toward	s taxonomy rele	evant sectors (Ta	xonomy-eligible)	Or whi		nomy-eligible		Orwn		axonomy releva	int sectors	Of Which	taxonomy rele- nomy-eligible)		Or whi	ich towards taxonomy relevar (Taxonomy-eligible)	nt sectors	Of Which		xonomy releva my-eligible)	int sectors				
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27 28	of which motor vehicle loans Local governments financing			-	-	_																				-			
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30	Other local government financing																												
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41	Loans and advances Debt securities																												
43	Equity instruments																												
44	Derivatives																												
45 46	On demand interbank loans																												
46 47	Cash and cash-related assets Other categories of assets (e.g. goodwill, commodities, etc.)	 																											
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^{1.} This template shall include information for learns and advances, dold a resulties and equally instruments in the banking book, towards fine ricial corporates, one-flavoral corporates (VIII), including MIII), beneated in a result of the ricial corporates, one-flavoral corporates (VIIII), including MIIII), beneated and a result of the result of the ricial corporates (VIIII) and the result of the ricial and results from the results of th

^{3.} Banks with non-UU subsidiary should provide this information separa thy for reposurers towards non-CU counterparties. For mon-UU exposures, while there are additional challenge in terms off whence of common disclosure requirements and methodology, as she CU transmery and the MTG apply vinty in CHest, ghow the releases of these responses for those confort instructions whence the solid solid

^{4.} For motor vehicle loans, institutions shall only include those exposures generated after the date of application of the disclosure.

OJ L, 21.11.2023

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	7	Cash and cash-related assets Other categories of assets (e.g. goodwill, commodities, etc.)																													
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ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj

2. GAR sector information

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3. GAR KPI stock

- 1. Institution shall dislcose in this template the GAR KPIs on stock of loans calculated based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template
- 2. Information on the GAR (green asset ratio of 'eligible' activities) shall be accompanied with information on the proportion of total assets covered by the GAR
- 3. Credit institutions can, in addition to the information included in this template, show the proportion of assets funding taxonomy relevant sectors that are environmentally sustainable (Taxonomy-aligned). This information would enrich the information on the KPI on environmentally sustainable assets compared to total covered assets
- 4. Credit institutions shall duplicate this template for revenue-based and CapEx-based disclosures

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28	Local government financing																															
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31	Collateral obtained by taking possession: residential and																															1
	commercial immovable properties																													1		
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3	Credit institutions										_		1																\vdash	
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20	Non-financial undertakings																													
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23	Equity instruments					_																							\vdash	
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30	Other local government financing		-	+	1	+-			\vdash		_	_	+			-				\vdash	_			-			_	\vdash	\vdash	
30	Collateral obtained by taking possession: residential and		-	+	1	+		_	\vdash		_	_	+	_		-	-			\vdash				+			-	\vdash	\vdash	
31	commercial immovable properties																													1
32	Total GAR assets																													
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4. GAR KPI flow

I. Institutions shall distose in this template the GAR KPIs on flow of loans calculated (new loans on a not basis) based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template 2. Credit institutions shall duplicate this template for revenue-based and

	CapEx-based disclosures	_		_		_					_			_					_						_	_	_		$\overline{}$		$\overline{}$	
		а	b	С	d	e	f	g	h	i	j	k		m	n	0	р	q	r	s	t	u	v	w	×	z	aa	ab	ac	ad	ae	af
																Disclos	ure referenc	e date T														
			Climate	Change Mitig	ation (CCM)		Clim	ate Change	Adaptation ((CCA)	Wate	r and marin	ne resources	(WTR)		Circular ed	onomy (CE)			Pollutio	on (PPC)		Biodi	versity an	d Ecosystem	s (BIO)		TOTAL (CCM	I + CCA + WTR	+ CE + PPC + BI	0)	
		Propo	rtion of tota	I covered are	ets funding tax	onomy	Proportio	on of total c	overed asset	s funding	Proportio	n of total o	covered asse	ets funding	Proportio	on of total c	overed asse	ts funding	Proportio	n of total co	vered asset	s funding	Proportio	n of total	covered ass	ets funding	Prop	ortion of tot	al covered acc	sets funding tax	vonomy	
		riopo			omy-eligible)		taxono	ny relevant	sectors (Tax	onomy-	taxonor	ny relevan	it sectors (Ta	ixonomy-	taxono	my relevant	sectors (Tax	conomy-	taxonor	ny relevant:	sectors (Tax	onomy-	taxonon		nt sectors (Ta	axonomy-	1100			nomy-eligible)		!
			relevants	ectors (Taxon	iomy-engione/			elig	ible)			eli	gible)			elig	jble)		1	eligi	ible)			el	igible)		1	relevantes	Sectors (Taxon	Johny-engible/		Proportion
	% (compared to flow of total eligible assets)								ion of total o				tion of total				ion of total				on of total c				rtion of total							of total
					overed assets				funding taxo				funding tax				funding tax				unding taxo				s funding ta					covered assets f		new
			taxonomy	relevant sect	tors (Taxonom	y-aligned)		relevant	sectors (Tax	onomy-		relevan	t sectors (Ta	xonomy-		relevant	sectors (Tax	conomy-			sectors (Tax	onomy-		relevar	nt sectors (Ta	xonomy-		taxonom	y relevant sed	ctors (Taxonom	y-aligned)	assets
						_			aligned)				aligned)	_			aligned)				aligned)				aligned)	_						covered
				Of which	Of which	Of which			Of which	Of which			Of which	Of which			Of which	Of which			Of which	Of which			Of which	Of which			Of which	Of which	Of which	
				Use of	transitional	enabling			Use of	enabling			Use of	enabling			Use of	enabling			Use of	enabling			Use of	enabling			Use of	transitional	enabling	
				Proceeds		120			Proceeds	-			Proceeds				Proceeds			,	Proceeds	10%			Proceeds	500		_	Proceeds			
	GAR – Covered assets in both numerator and denominator																														_	
1	Loans and advances, debt securities and equity instruments not																															
2	HfT eligible for GAR calculation	_		_	1	+	_			\vdash			-	+				-		-			_		+	+	_	+	+	+	+-	-
3	Financial undertakings Credit institutions	_		+	1	+	_	\vdash		\vdash		-	-	+	_	_		-	_	-		_	_		+	+	-	+-	+	+	+-	-
4	Loans and advances		_	-		-	_			-			-	+						-			_		+	_	_	+	+	+	+-	-
5	Debt securities, including UoP					+	_			-	_			+		_				_			-		+		_	+-	-	-	+-	
6	Equity instruments		_	_		+	_		_		_			•		_							_		_		_	+-	_	_	-	
7	Other financial corporations					+	_				_		_			_							-				_	+-	_	+	+-	
8	of which investment firms					+	_			-				+				_		_			_		_	_	_	+-	+	+	+-	
9	Loans and advances		_			+	_			-	_			+		_				_			_		_	_	_	+-	+	-	-	
10	Debt securities, including UoP			_		_								+									-		_		_	-	+	+	+-	-
11	Equity instruments		_			_	_																			_	_	+		_	+-	_
12	of which management companies		_			_								_									_				_	+	_	+	+-	_
13	Loans and advances					_								_											_	_	_	+-	+-	+	+-	_
14	Debt securities, including UoP					+				-				_				_					_		_	_	_	+	+	+	+-	
15	Equity instruments					_																	-				_	+	_	_	+-	
16	of which insurance undertakings																											+-	_	1	+	
17	Loans and advances					_				-															_	_		+-	+	+	+	
18	Debt securities, including UoP													_											_			-	+	+	-	
19	Equity instruments					_																								4	_	
20	Non-financial undertakings					_																						_		1	_	
21	Loans and advances													_														_	+-	_	_	
22	Debt securities, including UoP				1									_											1			_	_		_	
23	Equity instruments																											+		4	+	
24	Households						,																					+	$\overline{}$	1	+	
	of which loans collateralised by residential immovable																												1		_	
25	property																															
26	of which building renovation loans																															
27	of which motor vehicle loans																								_				\perp			
28	Local government financing																														+	
29	Housing financing																												+		+	
30	Other local government financing													1																	+	
31	Collateral obtained by taking possession: residential and				1																								1			
	commercial immovable properties													_																		
32	Total GAR assets																															

KPI off-balance-sheet exposures 5.

		b T		- d		f I		l b			le le		T				1 .						w I				aa	ab	ac	ad	20
							<u> </u>	-						-"	Disclosure	reference	date T	4	, , ,			u				-	_ aa	1 80	ac	au	ac .
		Climate C	hange Miti	gation (CCM)		Clim	ate Chang	ge Adaptatio	n (CCA)	Wate	er and ma	rine resource	s (WTR)		Circular	economy (CE)			Pollution I	(PPC)		Biodiv	versity and	d Ecosyster	ns (BIO)		TOTAL (O	M + CCA + W	TR + CE + PPC	- BIO)
	Proportion of		ered assets s (Taxonom		omy relevant		my releva	l covered as int sectors (' ligible)	ets funding axonomy-		omy releva	l covered as ant sectors (1 eligible)	ets funding axonomy-		omy releva	l covered as ant sectors (eligible)			oportion of axonomy re		ctors (Tax			ny relevan		ets funding axonomy-	Proport		covered asse		nomy relevant
% (compared to total eligible off-balance-sheet assets)				covered assets tors (Taxonor			funding ta		vered assets evant sectors gned)		funding t		vered assets evant sectors gned)		funding to	on of total c axonomy re axonomy-al	elevant se	sectors		ng taxono		ed assets nt sectors d)		unding tax		vered assets evant sector gned)				ered assets fu s (Taxonomy-	nding taxonomy iligned)
		U	Of which Use of Proceeds	Of which transitional	Of which enabling			Of which Use of Proceeds	Of which enabling			Of which Use of Proceeds	Of which enabling			Of which Use of Proceeds	Of wh			Of w Use	of e	f which nabling		i	Of which Use of Proceeds	Of which enabling			Of which Use of Proceeds	Of which transitional	Of which enabling
1 Financial guarantees (FinGuar KPI)																															
2 Assets under management (AuM KPI)																															

Institutions shall disclose in this remarket the KPIs for off-balance-sheet exposures (financial gisanantees and Audit Caculated based on the data disclosed in template 1, on cowered assets, and by applying the formulas proposed in this template. On the common state of the common state

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											,	&C KPI - D	isclosure refe	erence date T										
			Climate Cha	ınge Mitigatio	(CCM)	Climate	Change A	daptation (CCA)	Water	and marine re	esources (WTR)	(Circular econo	omy (CE)		Pollution (PPC)	Biodive	ersity and Ec	osystems (BIO)	тот	TAL (CCM + C	CCA + WTR + CE	+ PPC + BIO)
	Total	Of whic	h towards ta	axonomy-relev	ant sectors (%)	Of w	hich towar	ds taxonomy	Of which	towards tax	onomy relevant	Of which	towards taxe	onomy relevant	Of which	h towards tax	onomy relevant	Of which	towards tax	onomy relevant	Of whi	ch towards	taxonomy rele	vant sectors (%)
	(Millio		(Taxo	nomy-eligible)	releva	nt sectors (%) (Taxonomy-	secto	s (%) (Taxon	omy-eligible)	sector	s (%) (Taxono	omy-eligible)	secto	rs (%) (Taxono	omy-eligible)	sector	s (%) (Taxon	omy-eligible)		(Tax	onomy-eligible	e)
	n EUR)		Of which	environmenta	lly sustainable		Of which	environmentally	1	Of which e	nvironmentally	1	Of which er	nvironmentally	1	Of which e	nvironmentally	1	Of which e	nvironmentally	1	Of whic	n environment	ally sustainable
	II EUK)		(9	6)(Taxonomy-a	ligned)		SL	stainable		sustainable	(%)(Taxonomy-		sustainable	(%)(Taxonomy-		sustainable	(%)(Taxonomy-		sustainable	(%)(Taxonomy-			%)(Taxonomy-	aligned)
				Of which	Of which	7		Of which	1		Of which	1		Of which	1		Of which	1		Of which	1		Of which	Of which
				transitional	enabling			enabling			enabling			enabling			enabling			enabling			transitional	enabling
Fees and commission income from NFRD corporates – Services																								
other than lending																								
2 Services towards financial undertakings																								
3 Credit institutions																								
4 Other financial undertakings																								
5 of which investment firms																								
6 of which management companies																								
7 of which insurance insurance unertakings																								
8 Non-financial undertakings																								
Counterparties not subject to NFRD disclosure obligations,																								
including third-country counterparties						1																		

1. Institutions shall disclose in this template information on the percentage (%) of fees and commission income related to taxonomy relevant sectors and environmentally sustainable activities (with breakdown for transitional and enabling activities) compared to total fees and commission income from NFBO corporates for sendees other than lending and asset management.

	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ар	aq	ar	as	at	au	av	aw
											F&C	KPI - Disc	osure refere	nce date T-1										
			Climate Chan	ge Mitigation	(CCM)	Climat	e Change Ada	ptation (CCA)	Watera	ınd marine ı	resources (WTR)	(ircular econo	omy (CE)		Pollution (PPC)	Biodiv	ersity and E	cosystems (BIO)	тот	TAL (CCM +	CCA + WTR + CE	+ PPC + BIO)
	Total	Of whi	ich towards tax	onomy releva				onomy relevant omy-eligible)			xonomy relevant nomy-eligible)			onomy relevant omy-eligible)			onomy relevant omy-eligible)			xonomy relevant nomy-eligible)	Of whi		taxonomy relev	vant sectors (%)
	(Million EUR)		Of which e	nvironmental	ly sustainable	3ector	Of which e	vironmentally	1	Of which	environmentally	1	Of which e	nvironmentally	1	Of which e	nvironmentally	1	Of which	environmentally		Of whic	h environmenta	ally sustainable
				(Taxonomy-a Of which	Of which	1	sustainable	(%)(Taxonomy- Of which		sustainabl	e (%)(Taxonomy- Of which	1		(%)(Taxonomy- Of which	1		(%)(Taxonomy- Of which	1	sustainabl	e (%)(Taxonomy- Of which				Of which
				transitional	enabling			enabling			enabling			enabling			enabling			enabling			transitional	enabling
1 Fees and commission income from NFRD corporates – Services other than lending																								
2 Services towards financial undertakings																								
3 Credit institutions																								
4 Other financial undertakings																								
5 of which investment firms																								
6 of which management companies																								
7 of which insurance insurance unertakings																								
8 Non-financial undertakings																								
Counterparties not subject to NFRD disclosure obligations,																								
including third-country counterparties																								

ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj

7. **KPI Trading book portfolio**'

	8	b	c	d	e	f	8	h	1	j	k	1	m	n	0	р	q	r	s	t	u	v	w	×	Z	88	ab	80	ad
				Climate Char	ge Mitigation (C	CM)					Climate Char	ge Adaptation (Co	CA)					Water and mar	ine resources (W						Circula	r economy (CE)			
		Absolute p	urchases	Absolute	sales	Absolute purchas sale	es		Absolute p		Absolut	e sales	Absolute purchas sale	is .		Absolute p		Absolute	sales	Absolute purchas sale			Absolute	purchases	Absolut	te sales	Absolute purchase sale:	is .	'
	Fair value		Of which environmentally sustainable		Of which environmentall v sustainable		Of which environmental v sustainable	Trading KPI		Of which environmentally sustainable		Of which environmentall v sustainable		Of which environmentall v sustainable	Tracking KPI		Of which environmentally sustainable		Of which environmentall v sustainable		Of which environmentall y sustainable	Trading KPI		Of which environmentally sustainable		Of which environmentall v sustainable		Of which environmentall y sustainable	Trading KPI
			(Taxonomy- aligned)		(Taxonomy- aligned)		(Taxonomy- aligned)			(Taxonomy- aligned)		(Taxonomy- aligned)		(Taxonomy- aligned)			(Taxonomy- aligned)		(Taxonomy- aligned)		(Taxonomy- aligned)			(Taxonomy- aligned)		(Taxonomy- aligned)		(Taxonomy- aligned)	
Financial assets held for trading (debt securities and equity instruments) – NFRD																												(
1 corporates																													
2 Financial undertakings																													
a Credit institutions																													('
4 Debt securities															- 1													$\overline{}$	$\overline{}$
s Equity instruments																												$\overline{}$	
6 Other financial undertakings																													$\overline{}$
7 of which investment firms																													-
8 Debt securities																													
9 Equity instruments																													-
10 of which asset managers																													$\overline{}$
11 Debt securities																													=
12 Equity instruments																													$\overline{}$
13 of which insurance companies																													$\overline{}$
14 Debt securities																												$\overline{}$	-
15 Equity instruments																												$\overline{}$	-
16 Non-financial undertakings																												$\overline{}$	-
17 Debt securities																												$\overline{}$	-
18 Equity instruments																												$\overline{}$	-
Counterparties not subject to NFRD disclosure obligations, including third-																												$\overline{}$	-
19 country counterparties																												()	(
20 Debt securities																												$\overline{}$	
21 Equity instruments																												$\overline{}$	$\overline{}$

	ad	ae	ae	af	20	ah	ad ad	ai	ak	al	am	an	ao	an	aq	ar	as	at	201	av aw	ax
	au	ac	ac		lution (PPC)	all al aj			dN	ai .						al	65		CA + WTR + CE + PP		
		Absolute purchases		Absolute sales		Absolute purchases plus absolute sales		П	Absolute purchases		Biodiversity and Ecosystems (B Absolute sales		Absolute purchases plus absolute sales			Absolute purchases				Absolute purchases plus absolute sales	2
	Trading KPI		Of which environmentally sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy-	all Trading KPI		Of which environmentally sustainable (Taxonomy-		Of which environmentall y sustainable (Taxonomy- aligned)		Of which environmentall y sustainable (Taxonomy- aligned)	Trading KPI		Of which environmentall y sustainable (Taxonomy-		Of which environmentally sustainable (Taxonomy-	Of which environmenta y sustainable (Taxonomy- aligned)	Trading KPI
Financial assets held for trading (debt securities and equity instruments) – NFRD			aligned)		aligned)		aligned)			aligned)		aligned)		aligned)			aligned)		aligned)	aligned)	+
1 corporates 2 Financial undertakings	-		_					_							_						-
								_													+
3 Credit institutions	_							$\overline{}$													-
4 Debt securities																					+
5 Equity instruments																					
6 Other financial undertakings																					
7 of which investment firms																					
8 Debt securities																					
9 Equity instruments																					
10 of which asset managers																					
11 Debt securities																					
12 Equity instruments																					
13 of which insurance companies																					\neg
14 Debt securities																					
15 Equity instruments																					_
16 Non-financial undertakings																					_
17 Debt securities																					_
18 Equity instruments																					$\overline{}$
Counterparties not subject to NFRD disclosure obligations, including third-																					-
19 country counterparties				1			1														
20 Debt securities																					_
21 Equity instruments																					-
, Equity instruments																					