

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)
<i>Additional KPIs</i>	<i>GAR (flow)</i>						
	<i>Trading book (*)</i>						
	<i>Financial guarantees</i>						
	<i>Assets under management</i>						
	<i>Fees and commissions income (**)</i>						

(*) 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.

Institutions 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.

1. Assets for the calculation of GAR

Million EUR	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af																												
																																	Disclosure reference date T																											
																																	Total (gross) carrying amount	Climate Change Mitigation (CCM)			Climate Change Adaptation (CCA)			Water and marine resources (WTR)			Circular economy (CE)			Pollution (PPC)			Biodiversity and ecosystems (BIO)			TOTAL (CCM + CCA + WTR + CE + PPC + BIO)								
																																		Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which environmentally sustainable (Taxonomy-aligned)								
	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling																														
1	GAR - Covered assets in both numerator and denominator																																																											
2	Loans and advances, debt securities and equity instruments not HT eligible for GAR calculation																																																											
3	Financial undertakings																																																											
4	Credit institutions																																																											
5	Loans and advances																																																											
6	Debt securities, including LiOP																																																											
7	Equity instruments																																																											
8	Other financial corporations																																																											
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10	Loans and advances																																																											
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23	Debt securities, including LiOP																																																											
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27	of which building renovation loans																																																											
28	of which motor vehicle loans																																																											
29	Local governments financing																																																											
30	Housing financing																																																											
31	Other local government financing																																																											
32	Collateral obtained by taking possession: residential and commercial immovable properties																																																											
33	Assets excluded from the numerator for GAR calculation (covered in the denominator)																																																											
34	Financial and Non-financial undertakings																																																											
35	SMEs and NFCs (other than SMEs) not subject to NFRD disclosure obligations																																																											
36	Loans and advances																																																											
37	of which loans collateralised by commercial immovable property																																																											
38	of which building renovation loans																																																											
39	Debt securities																																																											
40	Equity instruments																																																											
41	Non-EU country counterparties not subject to NFRD disclosure obligations																																																											
42	Loans and advances																																																											
43	Debt securities																																																											
44	Equity instruments																																																											
45	Derivatives																																																											
46	On demand interbank loans																																																											
47	Cash and cash-related assets																																																											
48	Other categories of assets (e.g. goodwill, commodities, etc.)																																																											
49	Total GAR assets																																																											
50	Assets not covered for GAR calculation																																																											
51	Central governments and Supranational issuers																																																											
52	Central banks exposure																																																											
53	Trading book																																																											
54	Total assets																																																											
55	Off-balance sheet exposures - Undertakings subject to NFRD disclosure obligations																																																											
56	Financial guarantees																																																											
57	Assets under management																																																											
58	Of which debt securities																																																											
59	Of which equity instruments																																																											

1. This template shall include information for loans and advances, debt securities and equity instruments in the banking book, towards financial companies, non-financial companies (NFC), including SMEs, households (including residential real estate, house renovation loans and motor vehicle loans only) and local governments/municipalities (house financing).

2. The following accounting categories of financial assets should be considered: Financial assets at amortised cost, financial assets at fair value through other comprehensive income, investments in subsidiaries, joint ventures and associates, financial assets designated at fair value through profit or loss and non-trading financial assets measured at fair value through profit or loss, and real estate collateral obtained by credit institutions by taking possession in exchange in cancellation of debts.

3. Banks with non-EU subsidiary should provide this information separately for exposures towards non-EU counterparties. For non-EU exposures, while there are additional challenges in terms of absence of common disclosure requirements and methodology, as the EU taxonomy and the NFRD apply only at EU level, given the wide range of these exposures for those credit institutions with non-EU subsidiaries, these institutions should disclose a separate GAR for non-EU exposures, on a best-effort basis, in the form of estimates and ranges, using proxies, and explaining the assumptions, caveats and limitations.

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

Million EUR	Total (gross) carrying amount	Disclosure reference date T-1														
		Climate Change Mitigation (CCM)			Climate Change Adaptation (CCA)		Water and marine resources (WTR)		Circular economy (CE)		Pollution (PPC)		Biodiversity and Ecosystems (BIO)		TOTAL (CCM + CCA + WTR + CE + PPC + BIO)	
		Of which towards taxonomy relevant sectors (Taxonomy-eligible)			Of which towards taxonomy relevant sectors (Taxonomy-eligible)		Of which towards taxonomy relevant sectors (Taxonomy-eligible)		Of which towards taxonomy relevant sectors (Taxonomy-eligible)		Of which towards taxonomy relevant sectors (Taxonomy-eligible)		Of which towards taxonomy relevant sectors (Taxonomy-eligible)		Of which towards taxonomy relevant sectors (Taxonomy-eligible)	
		Of which environmentally sustainable (Taxonomy-aligned)	Of which Use of Proceeds	Of which transitional	Of which Use of Proceeds	Of which enabling	Of which environmentally sustainable (Taxonomy-aligned)	Of which Use of Proceeds	Of which enabling	Of which environmentally sustainable (Taxonomy-aligned)	Of which Use of Proceeds	Of which enabling	Of which environmentally sustainable (Taxonomy-aligned)	Of which Use of Proceeds	Of which transitional	Of which enabling
GAR – Covered assets in both numerator and denominator																
1	Loans and advances, debt securities and equity instruments not HT eligible for GAR calculation															
2	Financial undertakings															
3	Credit institutions															
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															
17	Loans and advances															
18	Debt securities, including UoP															
19	Equity instruments															
20	Non-financial undertakings															
21	Loans and advances															
22	Debt securities, including UoP															
23	Equity instruments															
24	Households															
25	of which loans collateralised by residential immovable property															
26	of which building renovation loans															
27	of which motor vehicle loans															
28	Local governments financing															
29	Housing financing															
30	Other local government financing															
31	Collateral obtained by taking possession: residential and commercial immovable properties															
32	Assets excluded from the numerator for GAR calculation (covered in the denominator)															
33	Financial and Non-financial undertakings															
34	SMEs and NFCs (other than SMEs) not subject to NFRD disclosure obligations															
35	Loans and advances															
36	of which loans collateralised by commercial immovable property															
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38	Debt securities															
39	Equity instruments															
40	Non-EU country counterparties not subject to NFRD disclosure obligations															
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44	Derivatives															
45	On demand interbank loans															
46	Cash and cash-related assets															
47	Other categories of assets (e.g. goodwill, commodities, etc.)															
48	Total GAR assets															
49	Assets not covered for GAR calculation															
50	Central governments and supranational issuers															
51	Central banks exposure															
52	Trading book															
53	Total assets															
Off-balance sheet exposures –																
54	Financial guarantees															
55	Assets under management															
56																
57																

2. GAR sector information

Breakdown by sector - NACE 4 digits level (code and label)	a		b		c		d		e		f		g		h		i		j		k		l		m		n		o		p		q		r		s		t		u		v		w		x		y		z		aa		ab	
	Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)				Circular economy (CE)				Pollution (PPC)				Biodiversity and Ecosystems (BIO)				TOTAL (CCM + CCA + WTR + CE + PPC + BIO)																															
	Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject		Non-financial corporates (Subject)		SMEs and other NFC not subject									
	[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount		[Gross] carrying amount											
1	Mn EUR	Of which environmentally sustainable (CCM)	Mn EUR	Of which environmentally sustainable (CCA)	Mn EUR	Of which environmentally sustainable (WTR)	Mn EUR	Of which environmentally sustainable (CE)	Mn EUR	Of which environmentally sustainable (PPC)	Mn EUR	Of which environmentally sustainable (BIO)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)	Mn EUR	Of which environmentally sustainable (TOTAL)								
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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 counterparties.
 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**

1. Institution shall disclose 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

	Disclosure reference date T																										
	Climate Change Mitigation (CCM)			Climate Change Adaptation (CCA)			Water and marine resources (WTR)			Circular economy (CE)			Pollution (PPC)			Biodiversity and Ecosystems (BIO)			TOTAL (CCM + CCA + WTR + CE + PPC + BIO)			Proportion of total assets covered					
	Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-relevant)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-relevant)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)											
	Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-relevant)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-relevant)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)											
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 which enabling	Of which Use of Proceeds	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 which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling							
GAR – Covered assets in both numerator and denominator																											
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30	Other local government financing																										
31	Collateral obtained by taking possession: residential and commercial immovable properties																										
32	Total GAR assets																										

	Disclosure reference date T-1																										
	Climate Change Mitigation (CCM)			Climate Change Adaptation (CCA)			Water and marine resources (WTR)			Circular economy (CE)			Pollution (PPC)			Biodiversity and Ecosystems (BIO)			TOTAL (CCM + CCA + WTR + CE + PPC + BIO)								
	Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)								
	Of which Use of Proceeds		Of which transitional	Of which enabling	Of which specialised lending		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 which enabling	Of which Use of Proceeds		Of which enabling	Of which Use of Proceeds		Of which transitional	Of which enabling	Proportion of total assets covered			
GAR – Covered assets in both numerator and denominator																											
1	Loans and advances, debt securities and equity instruments not HT eligible for GAR calculation																										
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32	Total GAR assets																										

4. GAR KPI flow

1. Institutions shall disclose 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
 2. Credit institutions shall duplicate this template for revenue-based and caps-based disclosures

		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af		
		Disclosure reference date T																																	
% (compared to flow of total eligible assets)	GAR – Covered assets in both numerator and denominator	Climate Change Mitigation (CCM)			Climate Change Adaptation (CCA)			Water and marine resources (WTR)			Circular economy (CE)			Pollution (PPC)			Biodiversity and Ecosystems (BIO)			TOTAL (CCM + CCA + WTR + CE + PPC + BIO)			Proportion of total new assets covered												
		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)															
		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)															
		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 which enabling		Of which Use of Proceeds	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 which transitional	Of which enabling									
1	Loans and advances, debt securities and equity instruments not HTI-eligible for GAR calculation																																		
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31	Collateral obtained by taking possession: residential and commercial immovable properties																																		
32	Total GAR assets																																		

5. KPI off-balance-sheet exposures

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	z	aa	ab	ac	ad	ae
	Disclosure reference date T																													
% (compared to total eligible off-balance-sheet assets)	Climate Change Mitigation (CCM)			Climate Change Adaptation (CCA)			Water and marine resources (WTR)			Circular economy (CE)			Pollution (PPC)			Biodiversity and Ecosystems (BIO)			TOTAL (CCM + CCA + WTR + CE + PPC + BIO)											
	Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)											
	Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)											
	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 which enabling	Of which Use of Proceeds	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 which enabling	Of which Use of Proceeds	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 which enabling	Of which Use of Proceeds	Of which enabling	Of which Use of Proceeds	Of which enabling	
1	Financial guarantees (FinGuar KPI)																													
2	Assets under management (AuM KPI)																													

1. Institutions shall disclose 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.

2. Institutions shall duplicate this template to disclose stock and flow KPIs for off-balance-sheet exposures.

x

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

		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x				
		F&C KPI - Disclosure reference date T																											
Total (Million EUR)		Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)				Circular economy (CE)				Pollution (PPC)				Biodiversity and Ecosystems (BIO)				TOTAL (CCM + CCA + WTR + CE + PPC + BIO)			
		Of which towards taxonomy-relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)			
		Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)			
		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which 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																												
9	Counterparties not subject to NFRD disclosure obligations, including third-country counterparties																												

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 NFRD corporates for services other than lending and asset management.

		z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw				
		F&C KPI - Disclosure reference date T-1																											
Total (Million EUR)		Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)				Circular economy (CE)				Pollution (PPC)				Biodiversity and Ecosystems (BIO)				TOTAL (CCM + CCA + WTR + CE + PPC + BIO)			
		Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)				Of which towards taxonomy relevant sectors (%) (Taxonomy-eligible)							
		Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)				Of which environmentally sustainable (%) (Taxonomy-aligned)							
		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling		Of which transitional		Of which enabling	
1	Fees and commission income from NFRD corporates – Services other than lending																												
2	Services towards financial undertakings																												
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4	Other financial undertakings																												
5	of which investment firms																												
6	of which management companies																												
7	of which insurance insurance unertakings																												
8	Non-financial undertakings																												
9	Counterparties not subject to NFRD disclosure obligations, including third-country counterparties																												

7. KPI Trading book portfolio'

	a	b	Climate Change Mitigation (CCM)				g	h	Climate Change Adaptation (CCA)				l	Water and marine resources (WTR)				Circular economy (CE)			
			Absolute purchases		Absolute sales				Absolute purchases plus absolute sales		Absolute purchases			Absolute sales		Absolute purchases plus absolute sales		Absolute purchases		Absolute sales	
Fair value		Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Trading KPI		Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Trading KPI		Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)		
Financial assets held for trading (debt securities and equity instruments) – NFRD																					
corporates																					
1	2																				
3	4																				
5	6																				
7	8																				
9	10																				
11	12																				
13	14																				
15	16																				
17	18																				
19	20																				
21	22																				

	ad	ae	Pollution (PPC)				ah	ai	aj	Biodiversity and Ecosystems (BIO)				al	am	an	ao	ap	aq	ar	as	TOTAL (CCM + CCA + WTR + CE + PPC + BIO)			
			Absolute purchases		Absolute sales					Absolute purchases plus absolute sales		Absolute purchases										Absolute sales		Absolute purchases plus absolute sales	
Trading KPI		Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Trading KPI		Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Trading KPI		Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)	Of which environmentally sustainable (Taxonomy-aligned)		
Financial assets held for trading (debt securities and equity instruments) – NFRD																									
corporates																									
1	2																								
3	4																								
5	6																								
7	8																								
9	10																								
11	12																								
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19	20																								
21	22																								