

ANNEX I

'ANNEX III

REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

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1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	Cash, cash balances at central banks and other demand deposits	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1		
030	Cash balances at central banks	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	5	
050	Financial assets held for trading	IFRS 9.Appendix A		
060	Derivatives	IFRS 9.Appendix A	10	
070	Equity instruments	IAS 32.11	4	
080	Debt securities	Annex V.Part 1.31	4	
090	Loans and advances	Annex V.Part 1.32	4	
096	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.8(a)(ii); IFRS 9.4.1.4	4	
097	Equity instruments	IAS 32.11	4	
098	Debt securities	Annex V.Part 1.31	4	
099	Loans and advances	Annex V.Part 1.32	4	
100	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IFRS 9.4.1.5	4	
120	Debt securities	Annex V.Part 1.31	4	
130	Loans and advances	Annex V.Part 1.32	4	
141	Financial assets at fair value through other comprehensive income	IFRS 7.8(h); IFRS 9.4.1.2A	4	
142	Equity instruments	IAS 32.11	4	
143	Debt securities	Annex V.Part 1.31	4	
144	Loans and advances	Annex V.Part 1.32	4	
181	Financial assets at amortised cost	IFRS 7.8(f); IFRS 9.4.1.2	4	
182	Debt securities	Annex V.Part 1.31	4	
183	Loans and advances	Annex V.Part 1.32	4	

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
240	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.22	11	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a); IFRS 9.6.5.8		
260	Investments in subsidiaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	Tangible assets			
280	Property, Plant and Equipment	IAS 16.6; IAS 1.54(a)	21, 42	
290	Investment property	IAS 40.5; IAS 1.54(b)	21, 42	
300	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	IAS 38.8,118	21, 42	
330	Tax assets	IAS 1.54(n-o)		
340	Current tax assets	IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
380	TOTAL ASSETS	IAS 1.9(a), IG 6		

1.2 Liabilities

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IFRS 9.BA.6	8	
020	Derivatives	IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)	10	
030	Short positions	IFRS 9.BA7(b)	8	

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
050	Debt securities issued	Annex V.Part 1.37	8	
060	Other financial liabilities	Annex V.Part 1.38-41	8	
070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IFRS 9.4.2.2	8	
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
090	Debt securities issued	Annex V.Part 1.37	8	
100	Other financial liabilities	Annex V.Part 1.38-41	8	
110	Financial liabilities measured at amortised cost	IFRS 7.8(g); IFRS 9.4.2.1	8	
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
130	Debt securities issued	Annex V.Part 1.37	8	
140	Other financial liabilities	Annex V.Part 1.38-41	8	
150	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.26	11	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b), IFRS 9.6.5.8		
170	Provisions	IAS 37.10; IAS 1.54(l)	43	
180	Pensions and other post employment defined benefit obligations	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9	43	
190	Other long term employee benefits	IAS 19.153; IAS 1.78(d); Annex V.Part 2.10	43	
200	Restructuring	IAS 37.71, 84(a)	43	
210	Pending legal issues and tax litigation	IAS 37.Appendix C. Examples 6 and 10	43	
220	Commitments and guarantees given	IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11	9 12 43	
230	Other provisions	IAS 37.14	43	

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
240	Tax liabilities	IAS 1.54(n-o)		
250	Current tax liabilities	IAS 1.54(n); IAS 12.5		
260	Deferred tax liabilities	IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)		
270	Share capital repayable on demand	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	Other liabilities	Annex V.Part 2.13		
290	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
300	TOTAL LIABILITIES	IAS 1.9(b);IG 6		

1.3 Equity

		References	Breakdown in table	Carrying amount
				010
010	Capital	IAS 1.54(r), BAD art 22	46	
020	Paid up capital	IAS 1.78(e)		
030	Unpaid capital which has been called up			
040	Share premium	IAS 1.78(e); CRR art 4(1)(124)	46	
050	Equity instruments issued other than capital	Annex V.Part 2.18-19	46	
060	Equity component of compound financial instruments	IAS 32.28-29; Annex V.Part 2.18		
070	Other equity instruments issued	Annex V.Part 2.19		
080	Other equity	IFRS 2.10; Annex V.Part 2.20		
090	Accumulated other comprehensive income	CRR art 4(1)(100)	46	
095	Items that will not be reclassified to profit or loss	IAS 1.82A(a)		
100	<i>Tangible assets</i>	IAS 16.39-41		
110	<i>Intangible assets</i>	IAS 38.85-87		

		References	Breakdown in table	Carrying amount
				010
120	Actuarial gains or (-) losses on defined benefit pension plans	IAS 1.7, IG6; IAS 19.120(c)		
122	Non-current assets and disposal groups classified as held for sale	IFRS 5.38, IG Example 12		
124	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	IAS 1.IG6; IAS 28.10		
320	Fair value changes of equity instruments measured at fair value through other comprehensive income	IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21		
330	Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income	IAS 1.7(e);IFRS 9.5.7.5;.6.5.3; IFRS 7.24C; Annex V.Part 2.22		
340	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]	IFRS 9.5.7.5;.6.5.8(b); Annex V.Part 2.22		
350	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]	IAS 1.7(e);IFRS 9.5.7.5;.6.5.8(a);Annex V.Part 2.57		
360	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk	IAS 1.7(f); IFRS 9 5.7.7;Annex V.Part 2.23		
128	Items that may be reclassified to profit or loss	IAS 1.82A(a) (ii)		
130	Hedge of net investments in foreign operations [effective portion]	IFRS9.6.5.13(a); IFRS7.24B(b)(ii)(iii); IFRS 7.24C(b)(i)(iv),.24E(a); Annex V.Part 2.24		
140	Foreign currency translation	IAS 21.52(b); IAS 21.32, 38-49		
150	Hedging derivatives. Cash flow hedges reserve [effective portion]	IAS 1.7 (e); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i);.24E; IFRS 9.6.5.11(b); Annex V.Part 2.25		
155	Fair value changes of debt instruments measured at fair value through other comprehensive income	IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26		
165	Hedging instruments [not designated elements]	IAS 1.7(g)(h);IFRS 9.6.5.15,.6.5.16;IFRS 7.24 E (b)(c); Annex V.Part 2.60		

		References	Breakdown in table	Carrying amount
				010
170	Non-current assets and disposal groups classified as held for sale	IFRS 5.38, IG Example 12		
180	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	IAS 1.IG6; IAS 28.10		
190	Retained earnings	CRR art 4(1)(123)		
200	Revaluation reserves	IFRS 1.30, D5-D8; Annex V.Part 2.28		
210	Other reserves	IAS 1.54; IAS 1.78(e)		
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method	IAS 28.11; Annex V.Part 2.29		
230	Other	Annex V.Part 2.29		
240	(-) Treasury shares	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30	46	
250	Profit or loss attributable to owners of the parent	IAS 1.81B (b)(ii)	2	
260	(-) Interim dividends	IAS 32.35		
270	Minority interests [Non-controlling interests]	IAS 1.54(q)		
280	Accumulated Other Comprehensive Income	CRR art 4(1)(100)	46	
290	Other items		46	
300	TOTAL EQUITY	IAS 1.9(c), IG 6	46	
310	TOTAL EQUITY AND TOTAL LIABILITIES	IAS 1.IG6		

2. Statement of profit or loss

		References	Breakdown in table	Current period
				010
010	Interest income	IAS 1.97; Annex V.Part 2.31	16	
020	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V.Part 2.33, 34		

		References	Breakdown in table	Current period
				010
025	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1		
030	Financial assets designated at fair value through profit or loss	IFRS 7.20(a)(i), B5(e)		
041	Financial assets at fair value through other comprehensive income	IFRS 7.20(b); IFRS 9.5.7.10-11; IFRS 9.4.1.2A		
051	Financial assets at amortised cost	IFRS 7.20(b); IFRS 9.4.1.2; IFRS 9.5.7.2		
070	Derivatives - Hedge accounting, interest rate risk	IFRS 9. Appendix A; .B6.6.16; Annex V. Part 2.35		
080	Other assets	Annex V. Part 2.36		
085	Interest income on liabilities	IFRS 9.5.7.1, Annex V. Part 2.37		
090	(Interest expenses)	IAS 1.97; Annex V. Part 2.31	16	
100	(Financial liabilities held for trading)	IFRS 7.20(a)(i), B5(e); Annex V. Part 2.33, 34		
110	(Financial liabilities designated at fair value through profit or loss)	IFRS 7.20(a)(i), B5(e)		
120	(Financial liabilities measured at amortised cost)	IFRS 7.20(b); IFRS 9.5.7.2		
130	(Derivatives - Hedge accounting, interest rate risk)	IAS 39.9; Annex V. Part 2.35		
140	(Other liabilities)	Annex V. Part 2.38		
145	(Interest expense on assets)	IFRS 9.5.7.1, Annex V. Part 2.39		
150	(Expenses on share capital repayable on demand)	IFRIC 2.11		
160	Dividend income	Annex V. Part 2.40	31	
170	Financial assets held for trading	IFRS 7.20(a)(i), B5(e); Annex V. Part 2.40		
175	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1A; Annex V. Part 2.40		
191	Financial assets at fair value through other comprehensive income	IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V. Part 2.41		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method	Annex V Part 2 .42		

		References	Breakdown in table	Current period
				010
200	Fee and commission income	<i>IFRS 7.20(c)</i>	22	
210	(Fee and commission expenses)	<i>IFRS 7.20(c)</i>	22	
220	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	<i>Annex V.Part 2.45</i>	16	
231	Financial assets at fair value through other comprehensive income	<i>IFRS 9.4.12A; IFRS 9.5.7.10-11</i>		
241	Financial assets at amortised cost	<i>IFRS 7.20(a)(v); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		
260	Financial liabilities measured at amortised cost	<i>IFRS 7.20(a)(v); IFRS 9.5.7.2</i>		
270	Other			
280	Gains or (-) losses on financial assets and liabilities held for trading, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46</i>	16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46</i>		
290	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44</i>	16, 45	
300	Gains or (-) losses from hedge accounting, net	<i>Annex V.Part 2.47</i>	16	
310	Exchange differences [gain or (-) loss], net	<i>IAS 21.28, 52 (a)</i>		
330	Gains or (-) losses on derecognition of non-financial assets, net	<i>IAS 1.34; Annex V. Part 2.48</i>	45	
340	Other operating income	<i>Annex V.Part 2.314-316</i>	45	
350	(Other operating expenses)	<i>Annex V.Part 2.314-316</i>	45	
355	TOTAL OPERATING INCOME, NET			
360	(Administrative expenses)			
370	(Staff expenses)	<i>IAS 19.7; IAS 1.102, IG 6</i>	44	
380	(Other administrative expenses)			

		References	Breakdown in table	Current period
				010
390	(Depreciation)	IAS 1.102, 104		
400	(Property, Plant and Equipment)	IAS 1.104; IAS 16.73(e)(vii)		
410	(Investment Properties)	IAS 1.104; IAS 40.79(d)(iv)		
420	(Other intangible assets)	IAS 1.104; IAS 38.118(e)(vi)		
425	Modification gains or (-) losses, net	IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49		
426	Financial assets at fair value through other comprehensive income	IFRS 7.35J		
427	Financial assets at amortised cost	IFRS 7.35J		
430	(Provisions or (-) reversal of provisions)	IAS 37.59, 84; IAS 1.98(b)(f)(g)	9 12 43	
440	(Commitments and guarantees given)	IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50		
450	(Other provisions)			
460	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	IFRS 7.20(a)(viii); IFRS 9.5.4.4; Annex V Part 2.51, 53	12	
481	(Financial assets at fair value through other comprehensive income)	IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8	12	
491	(Financial assets at amortised cost)	IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8	12	
510	(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)	IAS 28.40-43	16	
520	(Impairment or (-) reversal of impairment on non-financial assets)	IAS 36.126(a)(b)	16	
530	(Property, plant and equipment)	IAS 16.73(e)(v-vi)		
540	(Investment properties)	IAS 40.79(d)(v)		
550	(Goodwill)	IFRS 3.Appendix B67(d)(v); IAS 36.124		
560	(Other intangible assets)	IAS 38.118 (e)(iv)(v)		
570	(Other)	IAS 36.126 (a)(b)		
580	Negative goodwill recognised in profit or loss	IFRS 3.Appendix B64(n)(i)		

		References	Breakdown in table	Current period
				010
590	Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method	<i>Annex V.Part 2.54</i>		
600	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations	<i>IFRS 5.37; Annex V.Part 2.55</i>		
610	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS	<i>IAS 1.102, IG 6; IFRS 5.33 A</i>		
620	(Tax expense or (-) income related to profit or loss from continuing operations)	<i>IAS 1.82(d); IAS 12.77</i>		
630	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	<i>IAS 1, IG 6</i>		
640	Profit or (-) loss after tax from discontinued operations	<i>IAS 1.82(ea) ; IFRS 5.33(a), 5.33 A; Annex V Part 2.56</i>		
650	Profit or (-) loss before tax from discontinued operations	<i>IFRS 5.33(b)(i)</i>		
660	(Tax expense or (-) income related to discontinued operations)	<i>IFRS 5.33 (b)(ii),(iv)</i>		
670	PROFIT OR (-) LOSS FOR THE YEAR	<i>IAS 1.81A(a)</i>		
680	Attributable to minority interest [non-controlling interests]	<i>IAS 1.81B (b)(i)</i>		
690	Attributable to owners of the parent	<i>IAS 1.81B (b)(ii)</i>		

3. Statement of comprehensive income

		References	Current period
			010
010	Profit or (-) loss for the year	<i>IAS 1.7, IG6</i>	
020	Other comprehensive income	<i>IAS 1.7, IG6</i>	
030	Items that will not be reclassified to profit or loss	<i>IAS 1.82A(a)(i)</i>	
040	Tangible assets	<i>IAS 1.7, IG6; IAS 16.39-40</i>	
050	Intangible assets	<i>IAS 1.7; IAS 38.85-86</i>	
060	Actuarial gains or (-) losses on defined benefit pension plans	<i>IAS 1.7, IG6; IAS 19.120(c)</i>	
070	Non-current assets and disposal groups held for sale	<i>IFRS 5.38</i>	

		References	Current period
			010
080	Share of other recognised income and expense of entities accounted for using the equity method	IAS 1.IG6; IAS 28.10	
081	Fair value changes of equity instruments measured at fair value through other comprehensive income	IAS 1.7(d)	
083	Gains or (-) losses from hedge accounting of equity instruments at fair value through other comprehensive income, net	IFRS 9.5.7.5; 6.5.3; IFRS 7.24C; Annex V.Part 2.57	
084	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]</i>	IFRS 9.5.7.5; 6.5.8(b); Annex V.Part 2.57	
085	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]</i>	IFRS 9.5.7.5; 6.5.8(a); Annex V.Part 2.57	
086	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk	IAS 1.7(f)	
090	Income tax relating to items that will not be reclassified	IAS 1.91(b); Annex V.Part 2.66	
100	Items that may be reclassified to profit or loss	IAS 1.82A(a)(ii)	
110	Hedge of net investments in foreign operations [effective portion]	IFRS 9.6.5.13(a); IFRS 7.24C(b)(i)(iv); .24E(a); Annex V.Part 2.58	
120	<i>Valuation gains or (-) losses taken to equity</i>	IAS 1.IG6; IFRS 9.6.5.13(a); IFRS 7.24C(b)(i); .24E(a); Annex V.Part 2.58	
130	<i>Transferred to profit or loss</i>	IAS 1.7, 92-95; IAS 21.48-49; IFRS 9.6.5.14; Annex V.Part 2.59	
140	<i>Other reclassifications</i>	Annex V.Part 2.65	
150	Foreign currency translation	IAS 1.7, IG6; IAS 21.52(b)	
160	<i>Translation gains or (-) losses taken to equity</i>	IAS 21.32, 38-47	
170	<i>Transferred to profit or loss</i>	IAS 1.7, 92-95; IAS 21.48-49	
180	<i>Other reclassifications</i>	Annex V.Part 2.65	
190	Cash flow hedges [effective portion]	IAS 1.7, IG6; IAS 39.95(a)-96 IFRS 9.6.5.11(b); IFRS 7.24C(b)(i); .24E(a);	
200	<i>Valuation gains or (-) losses taken to equity</i>	IAS 1.7(e), IG6; IFRS 9.6.5.11(a)(b)(d); IFRS 7.24C(b)(i), .24E(a)	

		References	Current period
			010
210	Transferred to profit or loss	IAS 1.7, 92-95, IG6; IFRS 9.6.5.11(d)(ii)(iii); IFRS 7.24C(b)(iv), 24E(a) Annex V.Part 2.59	
220	Transferred to initial carrying amount of hedged items	IAS 1.IG6; IFRS 9.6.5.11(d)(i)	
230	Other reclassifications	Annex V.Part 2.65	
231	Hedging instruments [not designated elements]	IAS 1.7(g)(h); IFRS 9.6.5.15, 6.5.16; IFRS 7.24E(b)(c); Annex V.Part 2.60	
232	Valuation gains or (-) losses taken to equity	IAS 1.7(g)(h); IFRS 9.6.5.15, 6.5.16; IFRS 7.24E (b)(c)	
233	Transferred to profit or loss	IAS 1.7(g)(h); IFRS 9.6.5.15, 6.5.16; IFRS 7.24E(b)(c); Annex V.Part 2.61	
234	Other reclassifications	Annex V.Part 2.65	
241	Debt instruments at fair value through other comprehensive income	IAS 1.7(da), IG 6; IAS 1.IG6; IFRS 9.5.6.4; Annex V.Part 2.62-63	
251	Valuation gains or (-) losses taken to equity	IFRS 7.20(a)(ii); IAS 1.IG6; IFRS 9.5.6.4	
261	Transferred to profit or loss	IAS 1.7, IAS 1.92-95, IAS 1.IG6; IFRS 9.5.6.7; Annex V.Part 2.64	
270	Other reclassifications	IFRS 5.IG Example 12; IFRS 9.5.6.5; Annex V.Part 2.64-65	
280	Non-current assets and disposal groups held for sale	IFRS 5.38	
290	Valuation gains or (-) losses taken to equity	IFRS 5.38	
300	Transferred to profit or loss	IAS 1.7, 92-95; IFRS 5.38	
310	Other reclassifications	IFRS 5.IG Example 12	
320	Share of other recognised income and expense of Investments in subsidiaries, joint ventures and associates	IAS 1.IG6; IAS 28.10	
330	Income tax relating to items that may be reclassified to profit or (-) loss	IAS 1.91(b), IG6; Annex V.Part 2.66	

		References	Current period
			010
340	Total comprehensive income for the year	IAS 1.7, 81A(a), IG6	
350	Attributable to minority interest [Non-controlling interest]	IAS 1.83(b)(i), IG6	
360	Attributable to owners of the parent	IAS 1.83(b)(ii), IG6	

4. Breakdown of financial assets by instrument and by counterparty sector

4.1 Financial assets held for trading

		References	Carrying amount
			Annex V.Part 1.27
			010
005	Derivatives		
010	Equity instruments	IAS 32.11, Annex V.Part 1.44(b)	
030	of which: credit institutions	Annex V.Part 1.42(c)	
040	of which: other financial corporations	Annex V.Part 1.42(d)	
050	of which: non-financial corporations	Annex V.Part 1.42(e)	
060	Debt securities	Annex V.Part 1.31, 44(b)	
070	Central banks	Annex V.Part 1.42(a)	
080	General governments	Annex V.Part 1.42(b)	
090	Credit institutions	Annex V.Part 1.42(c)	
100	Other financial corporations	Annex V.Part 1.42(d)	
110	Non-financial corporations	Annex V.Part 1.42(e)	
120	Loans and advances	Annex V.Part 1.32, 44(a)	
130	Central banks	Annex V.Part 1.42(a)	
140	General governments	Annex V.Part 1.42(b)	
150	Credit institutions	Annex V.Part 1.42(c)	
160	Other financial corporations	Annex V.Part 1.42(d)	
170	Non-financial corporations	Annex V.Part 1.42(e)	
180	Households	Annex V.Part 1.42(f)	
190	FINANCIAL ASSETS HELD FOR TRADING	IFRS 9.Appendix A	

4.2.1 Non-trading financial assets mandatorily at fair value through profit or loss

		References	Carrying amount	Accumulated negative changes in fair value due to credit risk on non-performing exposures
			Annex V.Part 1.27	Annex V.Part 2.69
			010	020
010	Equity instruments	IAS 32.11, Annex V.Part 1.44(b)		
020	of which: credit institutions	Annex V.Part 1.42(c)		
030	of which: other financial corporations	Annex V.Part 1.42(d)		
040	of which: non-financial corporations	Annex V.Part 1.42(e)		
050	Debt securities	Annex V.Part 1.31, 44(b)		
060	Central banks	Annex V.Part 1.42(a)		
070	General governments	Annex V.Part 1.42(b)		
080	Credit institutions	Annex V.Part 1.42(c)		
090	Other financial corporations	Annex V.Part 1.42(d)		
100	Non-financial corporations	Annex V.Part 1.42(e)		
110	Loans and advances	Annex V.Part 1.32, 44(a)		
120	Central banks	Annex V.Part 1.42(a)		
130	General governments	Annex V.Part 1.42(b)		
140	Credit institutions	Annex V.Part 1.42(c)		
150	Other financial corporations	Annex V.Part 1.42(d)		
160	Non-financial corporations	Annex V.Part 1.42(e)		
170	Households	Annex V.Part 1.42(f)		
180	NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT OR LOSS	IFRS 7.8(a)(ii); IFRS 9.4.1.4		

4.2.2 Financial assets designated at fair value through profit or loss

		<i>References</i>	Carrying amount	Accumulated negative changes in fair value due to credit risk on non-performing exposures
			<i>Annex V.Part 1.27</i>	<i>Annex V.Part 2.69</i>
			010	020
060	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>		
070	Central banks	<i>Annex V.Part 1.42(a)</i>		
080	General governments	<i>Annex V.Part 1.42(b)</i>		
090	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
100	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
110	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
120	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>		
130	Central banks	<i>Annex V.Part 1.42(a)</i>		
140	General governments	<i>Annex V.Part 1.42(b)</i>		
150	Credit institutions	<i>Annex V.Part 1.42(c)</i>		
160	Other financial corporations	<i>Annex V.Part 1.42(d)</i>		
170	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>		
180	Households	<i>Annex V.Part 1.42(f)</i>		
190	FINANCIAL ASSETS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>		

4.3.1 Financial assets at fair value through other comprehensive income

	References	Carrying amount	Gross carrying amount Annex V.Part 1.34(b)		
			Assets without significant increase in credit risk since initial recognition (Stage 1)	of which: instruments with low credit risk	Assets with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
		Annex V.Part 1.27	IFRS 9.5.5.5; IFRS 7.35M(a)	IFRS 9.B5.5.22-24; Annex V.Part 2.75	IFRS 9.5.5.1, 7.35M(b)(ii)
010	IAS 32.11; Annex V.Part 1.44(b)	010	015	020	030
020	Annex V.Part 1.42(c)				
030	Annex V.Part 1.42(d)				
040	Annex V.Part 1.42(e)				
050	Annex V.Part 1.31, 44(b)				
060	Annex V.Part 1.42(a)				
070	Annex V.Part 1.42(b)				
080	Annex V.Part 1.42(c)				
090	Annex V.Part 1.42(d)				
100	Annex V.Part 1.42(e)				

	References	Carrying amount	Gross carrying amount Annex V.Part 1.34(b)			
			Assets without significant increase in credit risk since initial recognition (Stage 1)	of which: instruments with low credit risk	Assets with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired assets (Stage 3)
		Annex V.Part 1.27	IFRS 9.5.5.5; IFRS 7.35M(a)	IFRS 9.B5.5.2.2-2.4; Annex V.Part 2.75	IFRS 9.5.5.3, IFRS 7.35M(b)(i)	IFRS 9.5.5.1, 7.35M(b)(ii)
		010	015	020	030	040
110	Loans and advances	Annex V.Part 1.32, 44(a)				
120	Central banks	Annex V.Part 1.42(a)				
130	General governments	Annex V.Part 1.42(b)				
140	Credit institutions	Annex V.Part 1.42(c)				
150	Other financial corporations	Annex V.Part 1.42(d)				
160	Non-financial corporations	Annex V.Part 1.42(e)				
170	Households	Annex V.Part 1.42(f)				
180	FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME	IFRS 7.8(h); IFRS 9.4.1.2A				
190	of which: purchased credit-impaired financial assets	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.77				

	References	Accumulated impairment Annex V.Part 2.70(b), 71			Accumulated partial write-offs	Accumulated total write-offs
		Assets without significant increase in credit risk since initial recognition (Stage 1)	Assets with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Credit-impaired assets (Stage 3)		
		IFRS 9.5.5.5; IFRS 7.35H(a), IFRS 7.16A	IFRS 9.5.5.3; IFRS 9.5.5.15; IFRS 7.35H(b)(i), IFRS 7.16A	IFRS 9.5.5.1; IFRS 9.5.5.15; IFRS 7.35H(b)(ii), IFRS 7.16A	IFRS 9.5.4.4 and B5.4.9 ; Annex V.Part 2.72-74	IFRS 9.5.4.4 and B5.4.9 ; Annex V.Part 2.72-74
		050	060	070	080	090
010	IAS 32.11; Annex V.Part 1.44(b)					
020	Annex V.Part 1.42(c)					
030	Annex V.Part 1.42(d)					
040	Annex V.Part 1.42(e)					
050	Annex V.Part 1.31, 44(b)					
060	Annex V.Part 1.42(a)					
070	Annex V.Part 1.42(b)					
080	Annex V.Part 1.42(c)					
090	Annex V.Part 1.42(d)					
100	Annex V.Part 1.42(e)					

	References	Accumulated impairment Annex V.Part 2.70(b), 71			Accumulated partial write-offs	Accumulated total write-offs
		Assets without significant increase in credit risk since initial recognition (Stage 1)	Assets with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Credit-impaired assets (Stage 3)		
		IFRS 9.5.5.5; IFRS 7.35H(a), IFRS 7.16A	IFRS 9.5.5.3; IFRS 9.5.5.15; IFRS 7.35H(b)(i), IFRS 7.16A	IFRS 9.5.5.1; IFRS 9.5.5.15; IFRS 7.35H(b)(ii), IFRS 7.16A	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74
		050	060	070	080	090
110	Loans and advances	Annex V.Part 1.32, 44(a)				
120	Central banks	Annex V.Part 1.42(a)				
130	General governments	Annex V.Part 1.42(b)				
140	Credit institutions	Annex V.Part 1.42(c)				
150	Other financial corporations	Annex V.Part 1.42(d)				
160	Non-financial corporations	Annex V.Part 1.42(e)				
170	Households	Annex V.Part 1.42(f)				
180	FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME	IFRS 7.8(h); IFRS 9.4.1.2A				
190	of which: purchased credit-impaired financial assets	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.77				

4.4.1 Financial assets at amortised cost

	References	Carrying amount Annex V.Part 1.27	Gross carrying amount Annex V.Part 1.34(b)			
			Assets without significant increase in credit risk since initial recognition (Stage 1)	of which: instruments with low credit risk	Assets with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Credit-impaired assets (Stage 3)
		010	020	030	040	
010	Debt securities	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)				
070	Loans and advances	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)				
100	Credit institutions	Annex V.Part 1.42(c)				

	References	Carrying amount	Gross carrying amount Annex V.Part 1.34(b)			
			Assets without significant increase in credit risk since initial recognition (Stage 1)	of which: instruments with low credit risk	Assets with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired assets (Stage 3)
		Annex V.Part 1.27	IFRS 9.5.5.5; IFRS 7.35M(a)	IFRS 9.B5.5.2.2-2.4; Annex V.Part 2.75	IFRS 9.5.5.3, IFRS 7.35M(b)(i)	IFRS 9.5.5.1, 7.35M(b)(ii)
		010	015	020	030	040
110	Other financial corporations	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)				
130	Households	Annex V.Part 1.42(f)				
140	FINANCIAL ASSETS AT AMORTISED COST	IFRS 7.8(f); IFRS 9.4.1.2				
150	of which: purchased credit-impaired financial assets	IFRS 9.5.13 and IFRS 7.35M(c); Annex V.Part 2.77				

	References	Accumulated impairment Annex V.Part 2.70(a), 71				Accumulated partial write-offs	Accumulated total write-offs
		Assets without significant increase in credit risk since initial recognition (Stage 1)	Assets with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Credit-impaired assets (Stage 3)			
		IFRS 9.5.5.5; IFRS7.35H(a)	IFRS 9.5.5.3; IFRS 9.5.5.15; IFRS 7.35H(b)(i)	IFRS 5.5.1; IFRS 9.5.5.15; IFRS 7.35H(b)(ii)	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74
		050	060	070	080	090	
010	Debt securities Annex V.Part 1.31, 44(b)						
020	Central banks Annex V.Part 1.42(a)						
030	General governments Annex V.Part 1.42(b)						
040	Credit institutions Annex V.Part 1.42(c)						
050	Other financial corporations Annex V.Part 1.42(d)						
060	Non-financial corporations Annex V.Part 1.42(e)						
070	Loans and advances Annex V.Part 1.32, 44(a)						
080	Central banks Annex V.Part 1.42(a)						
090	General governments Annex V.Part 1.42(b)						
100	Credit institutions Annex V.Part 1.42(c)						

	References	Accumulated impairment Annex V.Part 2.70(a), 71			Accumulated partial write-offs	Accumulated total write-offs
		Assets without significant increase in credit risk since initial recognition (Stage 1)	Assets with significant increase in credit risk since initial recognition but not credit- impaired (Stage 2)	Credit-impaired assets (Stage 3)		
		IFRS 9.5.5.5; IFRS 7.35H(a)	IFRS 9.5.5.3; IFRS 9.5.5.15; IFRS 7.35H(b)(i)	IFRS 5.5.1; IFRS 9.5.5.15; IFRS 7.35H(b)(ii)	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74	IFRS 9.5.4.4 and B5.4.9; Annex V.Part 2.72-74
		050	060	070	080	090
110	Other financial corporations					
120	Non-financial corporations					
130	Households					
140	FINANCIAL ASSETS AT AMORTISED COST					
150	of which: purchased credit-impaired financial assets					

4.5 Subordinated financial assets

	References	Carrying amount
		Annex V.Part 1.27
		010
010	Loans and advances	
020	Debt securities	
030	SUBORDINATED [FOR THE ISSUER] FINANCIAL ASSETS	

5. Breakdown of non-trading Loans and advances by product
 5.1 Loans and advances other than held for trading and trading assets by product

By product	References	Gross carrying amount	Carrying amount Annex V.Part 1.27					
			Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households
			Annex V.Part 1.42(a)	Annex V.Part 1.42(b)	Annex V.Part 1.42(c)	Annex V.Part 1.42(d)	Annex V.Part 1.42(e)	Annex V.Part 1.42(f)
		005	010	020	030	040	050	060
010	On demand [call] and short notice [current account]	Annex V.Part 2.85(a)						
020	Credit card debt	Annex V.Part 2.85(b)						
030	Trade receivables	Annex V.Part 2.85(c)						
040	Finance leases	Annex V.Part 2.85(d)						
050	Reverse repurchase loans	Annex V.Part 2.85(e)						
060	Other term loans	Annex V.Part 2.85(f)						
070	Advances that are not loans	Annex V.Part 2.85(g)						
080	LOANS AND ADVANCES	Annex V.Part 1.32, 44(a)						

		References	Gross carrying amount	Carrying amount Annex V.Part 1.27					
				Central banks Annex V.Part 1.42(a)	General governments Annex V.Part 1.42(b)	Credit institutions Annex V.Part 1.42(c)	Other financial corporations Annex V.Part 1.42(d)	Non-financial corporations Annex V.Part 1.42(e)	Households Annex V.Part 1.42(f)
By collateral	090	of which: Loans collateralized by immovable property	005	010	020	030	040	050	060
	100	of which: other collateralized loans							
By purpose	110	of which: credit for consumption							
	120	of which: lending for house purchase							
By subordination	130	of which: project finance loans							

6. Breakdown of non-trading loans and advances to non-financial corporations by NACE codes
 6.1 Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes

		Non-financial corporations Annex V.Part 1.42(e), Part 2.91				Accumulated negative changes in fair value due to credit risk on non-performing exposures
	References	Gross carrying amount	of which: loans and advances subject to impairment	Of which: non-performing	Accumulated impairment	
						010
		010	011	012	021	022
020	B Mining and quarrying	NACE Regulation				
030	C Manufacturing	NACE Regulation				
040	D Electricity, gas, steam and air conditioning supply	NACE Regulation				
050	E Water supply	NACE Regulation				
060	F Construction	NACE Regulation				
070	G Wholesale and retail trade	NACE Regulation				
080	H Transport and storage	NACE Regulation				
090	I Accommodation and food service activities	NACE Regulation				
100	J Information and communication	NACE Regulation				
105	K Financial and insurance activities	NACE Regulation, Annex V.Part 2.92				

		Non-financial corporations <i>Annex V.Part 1.42(e), Part 2.91</i>				Accumulated negative changes in fair value due to credit risk on non-performing exposures
		References	Gross carrying amount	of which: loans and advances subject to impairment	Of which: non-performing	Accumulated impairment
			<i>Annex V.Part 1.34</i>	<i>Annex V.Part 2.93</i>	<i>Annex V.Part 2.213-232</i>	<i>Annex V.Part 2.70-71</i>
			010	011	012	021
						022
110	L Real estate activities	NACE Regulation				
120	M Professional, scientific and technical activities	NACE Regulation				
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	<i>Annex V.Part 1.32, Part 2.90</i>				

8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
		Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
		IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24.A(a); IFRS 9.6	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
010		010	020	030	037	040
Derivatives	IFRS 9.BA.7(a)					
020						
Short positions	FRS 9.BA.7(b)					
030						
Equity instruments	IAS 32.11					
040						
Debt securities	Annex V.Part 1.31					
050						
Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36					
060						
Central banks	Annex V.Part 1.42(a), 44(c)					
070						
Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1					
080						
Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2					
090						
Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
100						
Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4					

	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
		Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
		IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
		010	020	030	037	040
110	General governments	Annex V.Part 1.42(b), 44(c)				
120	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1				
130	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2				
140	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97				
150	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4				
160	Credit institutions	Annex V.Part 1.42(c),44(c)				
170	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1				
180	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2				
190	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97				
200	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4				

	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
		Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
		IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
		010	020	030	037	040
210	Other financial corporations	Annex V.Part 1.42(d),44(c)				
220	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1				
230	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2				
240	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97				
250	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4				
260	Non-financial corporations	Annex V.Part 1.42(e), 44(c)				
270	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1				
280	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2				
290	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97				
300	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4				

	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
		Held for trading IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	Designated at fair value through profit or loss IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	Amortised cost IFRS 7.8(g); IFRS 9.4.2.1	Hedge accounting IFRS 7.24A(a); IFRS 9.6	
		010	020	030	037	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
310	Annex V.Part 1.42(f), 44(c)					040
320	ECB/2013/33 Annex 2.Part 2.9.1					
330	ECB/2013/33 Annex 2.Part 2.9.2					
340	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97					
350	ECB/2013/33 Annex 2.Part 2.9.4					
360	Annex V.Part 1.37, Part 2.98					
370	Annex V.Part 2.98(a)					
380	CRR art 4(1)(61)					
390	CRR art 129					
400	Annex V.Part 2.98(d)					
410	Annex V.Part 2.98(e)					

	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27				Accumulated changes in fair value due to credit risk
		Held for trading	Designated at fair value through profit or loss	Amortised cost	Hedge accounting	
420	Convertible compound financial instruments	IFRS 7.8(e)(ii); IFRS 9 Appendix A, IFRS 9.BA.6-BA.7, IFRS 9.6.7	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	IFRS 7.24A(a); IFRS 9.6	CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
430	Non-convertible	010	020	030	037	040
440	Other financial liabilities					
450	FINANCIAL LIABILITIES					

8.2 Subordinated financial liabilities

	References	Carrying amount	
		Designated at fair value through profit or loss	At amortized cost
010	Deposits	IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1
020	Debt securities issued	010	020
030	SUBORDINATED FINANCIAL LIABILITIES		

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

	References National GAAP compatible IFRS	Nominal amount of off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.107-108, 118</i>		Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V Part 2.106-109</i>	
		Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired instruments (Stage 3)	Instruments without significant increase in credit risk since initial recognition (Stage 1)
010		IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(i)
		010	020	030	040
010	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116				
021	Annex V.Part 2.117				
030	Annex V.Part 1.42(a)				
040	Annex V.Part 1.42(b)				
050	Annex V.Part 1.42(c)				
060	Annex V.Part 1.42(d)				
070	Annex V.Part 1.42(e)				
080	Annex V.Part 1.42(f)				

	References National GAAP compatible IFRS	Nominal amount of off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.107-108, 118</i>				Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.106-109</i>	
		Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired instruments (Stage 3)	Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
090	Financial guarantees given	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M(d)	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(i)	010 020 030 040 050
101	of which: non-performing	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116	Annex V.Part 2.117				
110	Central banks	Annex V.Part 1.42(a)					
120	General governments	Annex V.Part 1.42(b)					
130	Credit institutions	Annex V.Part 1.42(c)					
140	Other financial corporations	Annex V.Part 1.42(d)					
150	Non-financial corporations	Annex V.Part 1.42(e)					

	References National GAAP compatible IFRS	Nominal amount of off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.107-108, 118</i>			Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.106-109</i>	
		Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired instruments (Stage 3)	Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
		IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(d)	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(i)
		010	020	030	040	050
160	Households	Annex V.Part 1.42(f)				
170	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116				
181	of which: non-performing	Annex V.Part 2.117				
190	Central banks	Annex V.Part 1.42(a)				
200	General governments	Annex V.Part 1.42(b)				
210	Credit institutions	Annex V.Part 1.42(c)				

	References National GAAP compatible IFRS	Nominal amount of off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.107-108, 118</i>				Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V.Part 2.106-109</i>	
		Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired instruments (Stage 3)	Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
220	Other financial corporations	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(d)	IFRS 9.2.1(e),(g), IFRS 9.4.2(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(i)	010 020 030 040 050
230	Non-financial corporations	Annex V.Part 1.42(d)					
240	Households	Annex V.Part 1.42(e) Annex V.Part 1.42(f)					

	References National GAAP compatible IFRS	Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment Annex V Part 2.106-109	Other commitments measured under IAS 37 and financial guarantees measured under IFRS 4		Commitments and financial guarantees measured at fair value	
			Nominal amount	Provision	Nominal amount	Accumulated negative changes in fair value due to credit risk on non-performing commitments
		IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(ii)	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.111, 118	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.106, 111	IFRS 9.2.3(a), 9.B2.5; Annex V Part 2.110, 118	Annex V Part 2.69
		060	100	110	120	130
010	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116				
021	of which: non-performing	Annex V.Part 2.117				
030	Central banks	Annex V.Part 1.42(a)				
040	General governments	Annex V.Part 1.42(b)				
050	Credit institutions	Annex V.Part 1.42(c)				
060	Other financial corporations	Annex V.Part 1.42(d)				
070	Non-financial corporations	Annex V.Part 1.42(e)				
080	Households	Annex V.Part 1.42(f)				

	References National GAAP compatible IFRS	Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment Annex V Part 2.106-109	Other commitments measured under IAS 37 and financial guarantees measured under IFRS 4		Commitments and financial guarantees measured at fair value	
			Nominal amount	Provision	Nominal amount	Accumulated negative changes in fair value due to credit risk on non-performing commitments
		Credit-impaired instruments (Stage 3)	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.111, 118	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.106, 111	IFRS 9.2.3(a), 9.B2.5; Annex V Part 2.110, 118	Annex V Part 2.69
		060	100	110	120	130
090	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116					
101	Annex V.Part 2.117					
110	Annex V.Part 1.42(a)					
120	Annex V.Part 1.42(b)					
130	Annex V.Part 1.42(c)					
140	Annex V.Part 1.42(d)					
150	Annex V.Part 1.42(e)					

	References National GAAP compatible IFRS	Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment <i>Annex V Part 2.106-109</i>	Other commitments measured under IAS 37 and financial guarantees measured under IFRS 4		Commitments and financial guarantees measured at fair value	
			Nominal amount	Provision	Nominal amount	Accumulated negative changes in fair value due to credit risk on non-performing commitments
		IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(ii)	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.111, 118	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.106, 111	IFRS 9.2.3(a), 9.B2.5; Annex V Part 2.110, 118	Annex V Part 2.69
		060	100	110	120	130
160	Households <i>Annex V.Part 1.42(f)</i>					
170	Other Commitments given CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116					
181	of which: non-performing <i>Annex V.Part 2.117</i>					
190	Central banks <i>Annex V.Part 1.42(a)</i>					
200	General governments <i>Annex V.Part 1.42(b)</i>					
210	Credit institutions <i>Annex V.Part 1.42(c)</i>					

	References National GAAP compatible IFRS	Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment Annex V Part 2.106-109	Other commitments measured under IAS 37 and financial guarantees measured under IFRS 4		Commitments and financial guarantees measured at fair value	
			Nominal amount	Provision	Nominal amount	Accumulated negative changes in fair value due to credit risk on non-performing commitments
		Credit-impaired instruments (Stage 3)	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.111, 118	IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V.Part 2.106, 111	IFRS 9.2.3(a), 9.B2.5; Annex V Part 2.110, 118	Annex V Part 2.69
		060	100	110	120	130
220	Other financial corporations					
230	Non-financial corporations					
240	Households					

9.2 Loan commitments, financial guarantees and other commitments received

		References	Maximum amount of the guarantee that can be considered	Nominal amount
			IFRS 7.36 (b); Annex V.Part 2.119	Annex V.Part 2.119
			010	020
010	Loan commitments received	IFRS 9.2.1(g), .BC2.2; Annex V.Part 1.44(h), Part 2.102-103, 113		
020	Central banks	Annex V.Part 1.42(a)		
030	General governments	Annex V.Part 1.42(b)		
040	Credit institutions	Annex V.Part 1.42(c)		
050	Other financial corporations	Annex V.Part 1.42(d)		
060	Non-financial corporations	Annex V.Part 1.42(e)		
070	Households	Annex V.Part 1.42(f)		
080	Financial guarantees received	IFRS 9.2.1(e), .B2.5, .BC2.17, IFRS 8.Appendix A; IFRS 4 Annex A; Annex V.Part 1.44(h), Part 2.102-103, 114		
090	Central banks	Annex V.Part 1.42(a)		
100	General governments	Annex V.Part 1.42(b)		
110	Credit institutions	Annex V.Part 1.42(c)		
120	Other financial corporations	Annex V.Part 1.42(d)		
130	Non-financial corporations	Annex V.Part 1.42(e)		
140	Households	Annex V.Part 1.42(f)		
150	Other Commitments received	Annex V.Part 1.44(h), Part 2.102-103, 115		
160	Central banks	Annex V.Part 1.42(a)		
170	General governments	Annex V.Part 1.42(b)		
180	Credit institutions	Annex V.Part 1.42(c)		
190	Other financial corporations	Annex V.Part 1.42(d)		
200	Non-financial corporations	Annex V.Part 1.42(e)		
210	Households	Annex V.Part 1.42(f)		

10. Derivatives - Trading and economic hedges

	By type of risk / By product or by type of market	References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			Annex V.Part 2.120, 131	IFRS 9.B.A.7 (a); Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
010	Interest rate	Annex V.Part 2.129(a)	010	020	030	040
020	of which: economic hedges	Annex V.Part 2.137-139				
030	OTC options	Annex V.Part 2.136				
040	OTC other	Annex V.Part 2.136				
050	Organized market options	Annex V.Part 2.136				
060	Organized market other	Annex V.Part 2.136				
070	Equity	Annex V.Part 2.129(b)				
080	of which: economic hedges	Annex V.Part 2.137-139				
090	OTC options	Annex V.Part 2.136				
100	OTC other	Annex V.Part 2.136				
110	Organized market options	Annex V.Part 2.136				
120	Organized market other	Annex V.Part 2.136				
130	Foreign exchange and gold	Annex V.Part 2.129(c)				
140	of which: economic hedges	Annex V.Part 2.137-139				

By type of risk / By product or by type of market	References	Carrying amount		Notional amount	
		Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
		Annex V.Part 2.120, 131	IFRS 9.BA.7 (a); Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
		010	020	030	040
150	OTC options	Annex V.Part 2.136			
160	OTC other	Annex V.Part 2.136			
170	Organized market options	Annex V.Part 2.136			
180	Organized market other	Annex V.Part 2.136			
190	Credit	Annex V.Part 2.129(d)			
195	of which: economic hedges with use of the fair value option	IFRS 9.6.7.1; Annex V.Part 2.140			
201	of which: other economic hedges	Annex V.Part 2.137-140			
210	Credit default swap				
220	Credit spread option				
230	Total return swap				
240	Other				
250	Commodity	Annex V.Part 2.129(e)			
260	of which: economic hedges	Annex V.Part 2.137-139			

By type of risk / By product or by type of market	References	Carrying amount		Notional amount	
		Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
270	Other	Annex V.Part 2.120, 131 010	IFRS 9.BA.7 (a); Annex V.Part 2.120, 131 020	Annex V.Part 2.133-135 030	Annex V.Part 2.133-135 040
280	of which: economic hedges	Annex V.Part 2.129(f)			
290	DERIVATIVES	Annex V.Part 2.137-139			
300	of which: OTC - credit institutions	IFRS 9.Appendix A			
310	of which: OTC - other financial corporations	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142			
320	of which: OTC - rest	Annex V.Part 1.42(d), 44(e), Part 2.141(b)			
		Annex V.Part 1.44(e), Part 2.141(c)			

11. Hedge accounting
 11.1 Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge

	By product or by type of market	References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
010	Interest rate	Annex V.Part 2.1.29(a)	IFRS 7.24A; Annex V.Part 2.1.20, 131 010	IFRS 7.24A; Annex V.Part 2.1.20, 131 020	Annex V.Part 2.1.33-135 030	Annex V.Part 2.1.33-135 040
020	OTC options	Annex V.Part 2.1.36				
030	OTC other	Annex V.Part 2.1.36				
040	Organized market options	Annex V.Part 2.1.36				
050	Organized market other	Annex V.Part 2.1.36				
060	Equity	Annex V.Part 2.1.29(b)				
070	OTC options	Annex V.Part 2.1.36				
080	OTC other	Annex V.Part 2.1.36				
090	Organized market options	Annex V.Part 2.1.36				
100	Organized market other	Annex V.Part 2.1.36				
110	Foreign exchange and gold	Annex V.Part 2.1.29(c)				
120	OTC options	Annex V.Part 2.1.36				
130	OTC other	Annex V.Part 2.1.36				
140	Organized market options	Annex V.Part 2.1.36				

	By product or by type of market	References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V.Part 2.120, 131	IFRS 7.24A; Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
150	Organized market other	Annex V.Part 2.136				
160	Credit	Annex V.Part 2.129(d)				
170	Credit default swap	Annex V.Part 2.136				
180	Credit spread option	Annex V.Part 2.136				
190	Total return swap	Annex V.Part 2.136				
200	Other	Annex V.Part 2.136				
210	Commodity	Annex V.Part 2.129(e)				
220	Other	Annex V.Part 2.129(f)				
230	FAIR VALUE HEDGES	IFRS 7.24A; IAS 39.86(a); IFRS 9.6.5.2(a)				
240	Interest rate	Annex V.Part 2.129(a)				
250	OTC options	Annex V.Part 2.136				
260	OTC other	Annex V.Part 2.136				
270	Organized market options	Annex V.Part 2.136				
280	Organized market other	Annex V.Part 2.136				
290	Equity	Annex V.Part 2.129(b)				
300	OTC options	Annex V.Part 2.136				

	By product or by type of market	References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V.Part 2.120, 131	IFRS 7.24A; Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
310	OTC other	Annex V.Part 2.136	010	020	030	040
320	Organized market options	Annex V.Part 2.136				
330	Organized market other	Annex V.Part 2.136				
340	Foreign exchange and gold	Annex V.Part 2.129(c)				
350	OTC options	Annex V.Part 2.136				
360	OTC other	Annex V.Part 2.136				
370	Organized market options	Annex V.Part 2.136				
380	Organized market other	Annex V.Part 2.136				
390	Credit	Annex V.Part 2.129(d)				
400	Credit default swap	Annex V.Part 2.136				
410	Credit spread option	Annex V.Part 2.136				
420	Total return swap	Annex V.Part 2.136				
430	Other	Annex V.Part 2.136				
440	Commodity	Annex V.Part 2.129(e)				
450	Other	Annex V.Part 2.129(f)				
460	CASH FLOW HEDGES	IFRS 7.24A; IAS 39.86(b); IFRS 9.6.5.2(b)				

	By product or by type of market	References	Carrying amount		Notional amount	
			Assets	Liabilities	Total Hedging	of which: sold
			IFRS 7.24A; Annex V.Part 2.120, 131	IFRS 7.24A; Annex V.Part 2.120, 131	Annex V.Part 2.133-135	Annex V.Part 2.133-135
			010	020	030	040
470	HEDGE OF NET INVESTMENTS IN A FOREIGN OPERATION	IFRS 7.24A; IAS 39.86(c); IFRS 9.6.5.2(c)				
480	PORTFOLIO FAIR VALUE HEDGES OF INTEREST RATE RISK	IAS 39.71, 81A, 89A, AG 114-132				
490	PORTFOLIO CASH FLOW HEDGES OF INTEREST RATE RISK	IAS 39.71				
500	DERIVATIVES-HEDGE ACCOUNTING	IFRS 7.24A; IAS 39.9; IFRS 9.6.1				
510	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142				
520	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)				
530	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)				

11.3 Non-derivative hedging instruments: Breakdown by accounting portfolio and type of hedge

	References	Carrying amount		
		Fair value hedge	Cash flow hedge	Hedge of net investment in a foreign operation
		Annex V.Part 2.145	Annex V.Part 2.145	Annex V.Part 2.145
		010	020	030
010	Non-derivative financial assets			
	IFRS 7.2.4A; IFRS 9.6.1; IFRS 9.6.2.2			
020	of which: Financial assets held for trading			
	IFRS 9.Appendix A			
030	of which: Non-trading financial assets mandatorily at fair value through profit or loss			
	IFRS 9.4.1.4; IFRS 7.8(a)(ii)			
040	of which: Financial assets designated at fair value through profit or loss			
	IFRS 9.4.1.5; IFRS 7.8(a)(i)			
050	Non-derivative financial liabilities			
	IFRS 7.2.4A; IFRS 9.6.1; IFRS 9.6.2.2			
060	Financial liabilities held for trading			
	IFRS 9.Appendix A			
070	Financial liabilities designated at fair value through profit or loss			
	IFRS 9.4.2.1; IFRS 9.6.2.2			
080	Financial assets at amortised cost			
	IFRS 9.4.2.1; IFRS 9.6.2.2			

F11.4 Hedged items in fair value hedges

	References	Micro-hedges		Micro-hedges - Net position hedge		Hedge adjustments on micro-hedges		Macro hedges	
		Carrying amount	Assets or liabilities included in hedge of a net position (before netting)	Hedge adjustments included in the carrying amount of assets/liabilities	Remaining adjustments for discontinued micro hedges including hedges of net positions	Hedged items in portfolio hedge of interest rate risk			
		IFRS 7.24B(a), Annex V.Part 2.146, 147	IFRS 9.6.6.1; IFRS 9.6.6.6; Annex V.Part 2.147, 151	IFRS 7.24B(a)(ii); Annex V.Part 2.148, 149	IFRS 7.24B(a)(v); Annex V.Part 2.148, 150	IFRS 9.6.1.3; IFRS 9.6.6.1; Annex V.Part 2.152			
		010	020	030	040	050			
ASSETS									
010	Financial assets measured at fair value through other comprehensive income		IFRS 9.4.1.2A; IFRS 7.8(h); Annex V. Part 2.146, 151						
020	Interest rate		Annex V.Part 2.129(a)						
030	Equity		Annex V.Part 2.129(b)						
040	Foreign exchange and gold		Annex V.Part 2.129(c)						
050	Credit		Annex V.Part 2.129(d)						
060	Commodity		Annex V.Part 2.129(e)						
070	Other		Annex V.Part 2.129(f)						

	Micro-hedges	Micro-hedges - Net position hedge	Hedge adjustments on micro-hedges		Macro hedges
			Hedge adjustments included in the carrying amount of assets/liabilities	Remaining adjustments for discontinued micro hedges including hedges of net positions	
	Carrying amount	Assets or liabilities included in hedge of a net position (before netting)	Hedge adjustments included in the carrying amount of assets/liabilities	Remaining adjustments for discontinued micro hedges including hedges of net positions	Hedged items in portfolio hedge of interest rate risk
	IFRS 7.24B(a), Annex V, Part 2.146, 147	IFRS 9.6.6.1; IFRS 9.6.6.6; Annex V, Part 2.147, 151	IFRS 7.24B(a)(ii); Annex V, Part 2.148, 149	IFRS 7.24B(a)(v); Annex V, Part 2.148, 150	IFRS 9.6.1.3; IFRS 9.6.6.1; Annex V, Part 2.152
	010	020	030	040	050
	References				
080	Financial assets measured at amortised cost	IFRS 9.4.1.2A; IFRS 7.8(f); Annex V, Part 2.146, 151			
090	Interest rate	Annex V, Part 2.129(a)			
100	Equity	Annex V, Part 2.129(b)			
110	Foreign exchange and gold	Annex V, Part 2.129(c)			
120	Credit	Annex V, Part 2.129(d)			
130	Commodity	Annex V, Part 2.129(e)			
140	Other	Annex V, Part 2.129(f)			
	LIABILITIES				
150	Financial liabilities measured at amortised costs	IFRS 9.4.2.1; IFRS 7.8(g); Annex V, Part 2.146, 151			

	References	Micro-hedges		Micro-hedges - Net position hedge	Hedge adjustments on micro-hedges		Macro hedges
		Carrying amount	Assets or liabilities included in hedge of a net position (before netting)	Hedge adjustments included in the carrying amount of assets/liabilities	Remaining adjustments for discontinued micro hedges including hedges of net positions	Hedged items in portfolio hedge of interest rate risk	
		IFRS 7.24B(a), Annex V.Part 2.146, 147	IFRS 9.6.6.1; IFRS 9.6.6.6; Annex V.Part 2.147, 151	IFRS 7.24B(a)(i); Annex V.Part 2.148, 149	IFRS 7.24B(a)(v); Annex V.Part 2.148, 150	IFRS 9.6.1.3; IFRS 9.6.6.1; Annex V.Part 2.152	
		010	020	030	040	050	
160	Interest rate		Annex V.Part 2.129(a)				
170	Equity		Annex V.Part 2.129(b)				
180	Foreign exchange and gold		Annex V.Part 2.129(c)				
190	Credit		Annex V.Part 2.129(d)				
200	Commodity		Annex V.Part 2.129(e)				
210	Other		Annex V.Part 2.129(f)				

12. Movements in allowances and provisions for credit losses
 12.1 Movements in allowances and provisions for credit losses

	References	Opening balance	Increases due to origination and acquisition	Decreases due to derecognition	Changes due to risk (net)	Changes due to modifications without derecognition (net)
010	Allowances for financial assets without increase in credit risk since initial recognition (Stage 1)	IFRS 9.5.5.5				
020	Debt securities	Annex V.Part 1.31, 44(b)				
030	Central banks	Annex V.Part 1.42(a)				
040	General governments	Annex V.Part 1.42(b)				
050	Credit institutions	Annex V.Part 1.42(c)				
060	Other financial corporations	Annex V.Part 1.42(d)				
070	Non-financial corporations	Annex V.Part 1.42(e)				
080	Loans and advances	Annex V.Part 1.32, 44(a)				
090	Central banks	Annex V.Part 1.42(a)				
100	General governments	Annex V.Part 1.42(b)				

	References	Opening balance	Increases due to origination and acquisition	Decreases due to derecognition	Changes due to credit risk (net)	Changes due to modifications without derecognition (net)
		010	020	030	040	050
110	Credit institutions	Annex V.Part 1.42(c)				
120	Other financial corporations	Annex V.Part 1.42(d)				
130	Non-financial corporations	Annex V.Part 1.42(e)				
140	Households	Annex V.Part 1.42(f)				
160	of which: collectively measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158				
170	of which: individually measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158				
180	Allowances for debt instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	IFRS 9.5.5.3				
190	Debt securities	Annex V.Part 1.31, 44(b)				
200	Central banks	Annex V.Part 1.42(a)				
210	General governments	Annex V.Part 1.42(b)				

	References	Opening balance	Increases due to origination and acquisition	Decreases due to derecognition	Changes due to credit risk (net)	Changes due to modifications without derecognition (net)
		010	020	030	040	050
220	Credit institutions	Annex V.Part 1.42(c)				
230	Other financial corporations	Annex V.Part 1.42(d)				
240	Non-financial corporations	Annex V.Part 1.42(e)				
250	Loans and advances	Annex V.Part 1.32, 44(a)				
260	Central banks	Annex V.Part 1.42(a)				
270	General governments	Annex V.Part 1.42(b)				
280	Credit institutions	Annex V.Part 1.42(c)				
290	Other financial corporations	Annex V.Part 1.42(d)				
300	Non-financial corporations	Annex V.Part 1.42(e)				
310	Households	Annex V.Part 1.42(f)				
330	of which: collectively measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158				

	References	Opening balance	Increases due to origination and acquisition	Decreases due to derecognition	Changes in credit risk (net)	Changes due to modifications without derecognition (net)
		010	020	030	040	050
340	of which: individually measured allowances					
350	of which: non-performing					
360	Allowances for credit-impaired debt instruments (Stage 3)					
370	Debt securities					
380	Central banks					
390	General governments					
400	Credit institutions					
410	Other financial corporations					
420	Non-financial corporations					
430	Loans and advances					
440	Central banks					

		References	Opening balance	Increases due to origination and acquisition	Decreases due to derecognition	Changes due to credit risk (net)	Changes due to modifications without derecognition (net)
			010	020	030	040	050
450	General governments	Annex V.Part 1.42(b)					
460	Credit institutions	Annex V.Part 1.42(c)					
470	Other financial corporations	Annex V.Part 1.42(d)					
480	Non-financial corporations	Annex V.Part 1.42(e)					
490	Households	Annex V.Part 1.42(f)					
500	of which: collectively measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158					
510	of which: individually measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158					
520	Total allowance for debt instruments	IFRS 7.B8E					
530	Commitments and financial guarantees given (Stage 1)	IFRS 9.2.1(g); 2.3(c); 5.5, B2.5; Annex V.Part 2.157					
540	Commitments and financial guarantees given (Stage 2)	IFRS 9.2.1(g); 2.3(c); 5.5.3, B2.5; Annex V.Part 2.157					

	References	Opening balance	Increases due to origination and acquisition	Decreases due to derecognition	Changes in credit risk (net)	Changes due to modifications without derecognition (net)
550		010	020	030	040	050
	Annex V.Part 2.117					
560	of which: non-performing Commitments and financial guarantees given (Stage 3)					
570	Total provisions on commitments and financial guarantees given					

		References	Changes due to update in the institution's methodology for estimation (net)	Decrease in allowance account due to write-offs	Other adjustments	Closing balance	Recoveries of previously written-off amounts recorded directly to the statement of profit or loss	Amounts written-off directly to the statement of profit or loss
			IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.163	IFRS 7.35; IFRS 9.5.4.4; IFRS 7.35L; Annex V.Part 2.72, 74, 164(a), 165	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.166	100	110	120
			070	080	090			
010	Allowances for financial assets without increase in credit risk since initial recognition (Stage 1)	IFRS 9.5.5.5						
020	Debt securities	Annex V.Part 1.31, 44(b)						
030	Central banks	Annex V.Part 1.42(a)						
040	General governments	Annex V.Part 1.42(b)						
050	Credit institutions	Annex V.Part 1.42(c)						
060	Other financial corporations	Annex V.Part 1.42(d)						
070	Non-financial corporations	Annex V.Part 1.42(e)						
080	Loans and advances	Annex V.Part 1.32, 44(a)						
090	Central banks	Annex V.Part 1.42(a)						
100	General governments	Annex V.Part 1.42(b)						

	References	Changes due to update in the institution's methodology for estimation (net)	Decrease in allowance account due to write-offs	Other adjustments	Closing balance	Recoveries of previously written-off amounts recorded directly to the statement of profit or loss	Amounts written-off directly to the statement of profit or loss
		IFRS 7.35; IFRS 7.35E(b); Annex V.Part 2.163	IFRS 7.35; IFRS 9.5.4.4; IFRS 7.35L; Annex V.Part 2.72, 74, 164(a), 165	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.166	100	110	IFRS 9.5.4.4; Annex V.Part 2.165
		070	080	090	100	110	120
110	Credit institutions	Annex V.Part 1.42(c)					
120	Other financial corporations	Annex V.Part 1.42(d)					
130	Non-financial corporations	Annex V.Part 1.42(e)					
140	Households	Annex V.Part 1.42(f)					
160	of which: collectively measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158					
170	of which: individually measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158					
180	Allowances for debt instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	IFRS 9.5.5.3					
190	Debt securities	Annex V.Part 1.31, 44(b)					
200	Central banks	Annex V.Part 1.42(a)					
210	General governments	Annex V.Part 1.42(b)					

	References	Changes due to update in the institution's methodology for estimation (net)	Decrease in allowance account due to write-offs	Other adjustments	Closing balance	Recoveries of previously written-off amounts recorded directly to the state	Amounts written-off directly to the state
		IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.163	IFRS 7.35; IFRS 9.5.4.4; IFRS 7.35L; Annex V.Part 2.72, 74, 164(a), 165	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.166	100	110	120
		070	080	090			
220	Credit institutions	Annex V.Part 1.42(c)					
230	Other financial corporations	Annex V.Part 1.42(d)					
240	Non-financial corporations	Annex V.Part 1.42(e)					
250	Loans and advances	Annex V.Part 1.32, 44(a)					
260	Central banks	Annex V.Part 1.42(a)					
270	General governments	Annex V.Part 1.42(b)					
280	Credit institutions	Annex V.Part 1.42(c)					
290	Other financial corporations	Annex V.Part 1.42(d)					
300	Non-financial corporations	Annex V.Part 1.42(e)					
310	Households	Annex V.Part 1.42(f)					
330	of which: collectively measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158					

		References	Changes due to update in the institution's methodology for estimation (net)	Decrease in allowance account due to write-offs	Other adjustments	Closing balance	Recoveries of previously written-off amounts recorded directly to the statement of profit or loss	Amounts written-off directly to the statement of profit or loss
			IFRS 7.35; IFRS 7.35E(b); Annex V.Part 2.163	IFRS 7.35; IFRS 9.5.4.4; IFRS 7.35L; Annex V.Part 2.72, 74, 164(a), 165	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.166	100	110	IFRS 9.5.4.4; Annex V.Part 2.165
			070	080	090	100	110	120
340	of which: individually measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158						
350	of which: non-performing	Annex V.Part 2.213-232						
360	Allowances for credit-impaired debt instruments (Stage 3)	IFRS 9.5.5.1, 9. Appendix A						
370	Debt securities	Annex V.Part 1.31, 44(b)						
380	Central banks	Annex V.Part 1.42(a)						
390	General governments	Annex V.Part 1.42(b)						
400	Credit institutions	Annex V.Part 1.42(c)						
410	Other financial corporations	Annex V.Part 1.42(d)						
420	Non-financial corporations	Annex V.Part 1.42(e)						
430	Loans and advances	Annex V.Part 1.32, 44(a)						
440	Central banks	Annex V.Part 1.42(a)						

		References	Changes due to update in the institution's methodology for estimation (net)	Decrease in allowance account due to write-offs	Other adjustments	Closing balance	Recoveries of previously written-off amounts recorded directly to the state	Amounts written-off directly to the state
			IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.163	IFRS 7.35; IFRS 9.5.4.4; IFRS 7.35L; Annex V.Part 2.72, 74, 164(a), 165	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.166	100	110	120
			070	080	090			
450	General governments	Annex V.Part 1.42(b)						
460	Credit institutions	Annex V.Part 1.42(c)						
470	Other financial corporations	Annex V.Part 1.42(d)						
480	Non-financial corporations	Annex V.Part 1.42(e)						
490	Households	Annex V.Part 1.42(f)						
500	of which: collectively measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158						
510	of which: individually measured allowances	IFRS 9.B5.5.1 - B5.5.6; Annex V.Part 2.158						
520	Total allowance for debt instruments	IFRS 7.B8E						
530	Commitments and financial guarantees given (Stage 1)	IFRS 9.2.1(g); 2.3(c); 5.5, B2.5; Annex V.Part 2.157						
540	Commitments and financial guarantees given (Stage 2)	IFRS 9.2.1(g); 2.3(c); 5.5.3, B2.5; Annex V.Part 2.157						

	References	Changes due to update in the institution's methodology for estimation (net)	Decrease in allowance account due to write-offs	Other adjustments	Closing balance	Recoveries of previously written-off amounts recorded directly to the statement of profit or loss	Amounts written-off directly to the statement of profit or loss
550		070	080	090	100	110	120
	Annex V.Part 2.117	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.163	IFRS 7.35; IFRS 9.5.4.4; IFRS 7.35L; Annex V.Part 2.72, 74, 164(a), 165	IFRS 7.35; IFRS 7.35B(b); Annex V.Part 2.166			IFRS 9.5.4.4; Annex V.Part 2.165
560	of which: non-performing Commitments and financial guarantees given (Stage 3)						
570	Total provisions on commitments and financial guarantees given						

12.2 Transfers between impairment stages (gross basis presentation)

		Gross carrying amount / nominal amount Annex V.Part 1.34, Part 2.118, 167, 170					
		Transfers between Stage 1 and Stage 2		Transfers between Stage 2 and Stage 3		Transfers between Stage 1 and Stage 3	
References		To Stage 2 from Stage 1	To Stage 1 from Stage 2	To Stage 3 from Stage 2	To Stage 2 from Stage 3	To Stage 3 from Stage 1	To Stage 1 from Stage 3
		010	020	030	040	050	060
010	Debt securities						
020	Central banks						
030	General governments						
040	Credit institutions						
050	Other financial corporations						
060	Non-financial corporations						
070	Loans and advances						
080	Central banks						
090	General governments						
100	Credit institutions						

Annex V.Part 2.168-169

		Gross carrying amount / nominal amount Annex V.Part 1.34, Part 2.118, 167, 170					
		Transfers between Stage 1 and Stage 2		Transfers between Stage 2 and Stage 3		Transfers between Stage 1 and Stage 3	
		To Stage 1 from Stage 2	To Stage 2 from Stage 3	To Stage 2 from Stage 3	To Stage 1 from Stage 3	To Stage 1 from Stage 3	
		Annex V.Part 2.168-169					
		010	020	030	040	050	060
110	Other financial corporations						
120	Non-financial corporations						
130	Households						
140	Total debt instruments						
150	Commitments and financial guarantees given						
		References					
		Annex V.Part 1.42(d)					
		Annex V.Part 1.42(e)					
		Annex V.Part 1.42(f)					
		IFRS 9.2.1(g); 2.3(c); 5.5.1, 5.5.3, 5.5.5					

13. Collateral and guarantees received

13.1 Breakdown of collateral and guarantees by loans and advances other than held for trading

Guarantees and collateral		References	Maximum amount of the collateral or guarantee that can be considered <i>Annex V.Part 2.171-172, 174</i>				
			Loans collateralized by immovable property		Other collateralized loans		Financial guarantees received
			Residential	Commercial	Cash [Debt instruments issued]	Rest	
010		<i>IFRS 7.36(b)</i>	<i>Annex V.Part 2.173(a)</i> 010	<i>Annex V.Part 2.173(a)</i> 020	<i>Annex V.Part 2.173(b)</i> 030	<i>Annex V.Part 2.173(b)</i> 040	<i>Annex V.Part 2.173(c)</i> 050
020	Loans and advances of which: Other financial corporations	<i>Annex V.Part 1.32, 44(a)</i> <i>Annex V.Part 1.42(d)</i>					
030	of which: Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
040	of which: Households	<i>Annex V.Part 1.42(f)</i>					
050	of which: lending for house purchase	<i>Annex V.Part 2.88(b)</i>					

13.2 Collateral obtained by taking possession during the period [held at the reporting date]

	References	Carrying amount
		Annex V, Part 2.175
010	Non-current assets held-for-sale IFRS 7.38(a)	010
020	Property, plant and equipment IFRS 7.38(a)	
030	Investment property IFRS 7.38(a)	
040	Equity and debt instruments IFRS 7.38(a)	
050	Other IFRS 7.38(a)	
060	Total	

13.3 Collateral obtained by taking possession [tangible assets] accumulated

	References	Carrying amount
		010
010	Foreclosure [tangible assets] IFRS 7.38(a); Annex V, Part 2.176	

15. Derecognition and financial liabilities associated with transferred financial assets

		Transferred financial assets entirely recognized					
		Transferred assets			Associated liabilities ITS V.Part 2.181		
		Carrying amount	Of which: securitizations	Of which: repurchase agreements	Carrying amount	Of which: securitizations	Of which: repurchase agreements
	<i>References</i>	IFRS 7.42D.(e); Annex V.Part 1.27	IFRS 7.42D.(e); CRR art 4(1)(61)	IFRS 7.42D.(e); Annex V.Part 2.183-184	IFRS 7.42D.(e)	IFRS 7.42D.(e); Annex V.Part 2.183-184	
010	Financial assets held for trading	010	020	030	040	050	060
020	Equity instruments						
030	Debt securities						
040	Loans and advances						
045	Non-trading financial assets mandatorily at fair value through profit or loss						
046	Equity instruments						
047	Debt securities						
048	Loans and advances						
050	Financial assets designated at fair value through profit or loss						
070	Debt securities						
080	Loans and advances						

		Transferred financial assets entirely recognized					
		Transferred assets			Associated liabilities ITS V.Part 2.181		
		Carrying amount	Of which: securitizations	Of which: repurchase agreements	Carrying amount	Of which: securitizations	Of which: repurchase agreements
		IFRS 7.42D.(e), Annex V.Part 1.27	IFRS 7.42D.(e); CRR art 4(1)(61)	IFRS 7.42D.(e); Annex V.Part 2.183-184	IFRS 7.42D.(e)	IFRS 7.42D.(e); Annex V.Part 2.183-184	
		010	020	030	040	050	060
	References						
091	Financial assets at fair value through other comprehensive income						
		IFRS 7.8(h); IFRS 9.4.1.2A					
092	Equity instruments						
		IAS 32.11					
093	Debt securities						
		Annex V.Part 1.31					
094	Loans and advances						
		Annex V.Part 1.32					
131	Financial assets at amortised cost						
		IFRS 7.8 (f); IFRS 9.4.1.2					
132	Debt securities						
		Annex V.Part 1.31					
133	Loans and advances						
		Annex V.Part 1.32					
190	Total						

	References	Transferred financial assets recognized to the extent of the institution's continuing involvement			Principal amount of outstanding financial assets entirely derecognised for which the institution retains servicing rights	Amounts derecognised for capital purposes
		Principal amount of the outstanding original assets	Carrying amount of assets still recognised [continuing involvement]	Carrying amount of associated liabilities		
010	Financial assets held for trading					
		IFRS 7.8(a)(ii); IFRS 9, Appendix A	IFRS 7.42D(i)	IFRS 7.42D(f); Annex V.Part 1.27, Part 2.181		CRR art 109; Annex V.Part 2.182
020	Equity instruments	IAS 32.11	080	090	100	110
030	Debt securities	Annex V.Part 1.31				
040	Loans and advances	Annex V.Part 1.32				
045	Non-trading financial assets mandatorily at fair value through profit or loss					
		IFRS 9.4.1.4				
046	Equity instruments	IAS 32.11				
047	Debt securities	Annex V.Part 1.31				
048	Loans and advances	Annex V.Part 1.32				
050	Financial assets designated at fair value through profit or loss					
		IFRS 7.8(a)(i); IFRS 9.4.1.5				
070	Debt securities	Annex V.Part 1.31				
080	Loans and advances	Annex V.Part 1.32				

16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

		References	Current period	
			Income	Expenses
			Annex V.Part 2.187, 189	Annex V.Part 2.188, 190
			010	020
010	Derivatives -Trading	IFRS 9.Appendix A, .BA.1, .BA.6; Annex V.Part 2.193		
015	of which: interest income from derivatives in economic hedges	Annex V.Part 2.193		
020	Debt securities	Annex V.Part 1.31, 44(b)		
030	Central banks	Annex V.Part 1.42(a)		
040	General governments	Annex V.Part 1.42(b)		
050	Credit institutions	Annex V.Part 1.42(c)		
060	Other financial corporations	Annex V.Part 1.42(d)		
070	Non-financial corporations	Annex V.Part 1.42(e)		
080	Loans and advances	Annex V.Part 1.32, 44(a)		
090	Central banks	Annex V.Part 1.42(a)		
100	General governments	Annex V.Part 1.42(b)		
110	Credit institutions	Annex V.Part 1.42(c)		
120	Other financial corporations	Annex V.Part 1.42(d)		
130	Non-financial corporations	Annex V.Part 1.42(e)		
140	Households	Annex V.Part 1.42(f)		
150	Other assets	Annex V.Part 2.5		
160	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
170	Central banks	Annex V.Part 1.42(a)		
180	General governments	Annex V.Part 1.42(b)		
190	Credit institutions	Annex V.Part 1.42(c)		
200	Other financial corporations	Annex V.Part 1.42(d)		
210	Non-financial corporations	Annex V.Part 1.42(e)		
220	Households	Annex V.Part 1.42(f)		
230	Debt securities issued	Annex V.Part 1.37		
240	Other financial liabilities	Annex V.Part 1.32-34, Part 2.191		

		References	Current period	
			Income	Expenses
			Annex V.Part 2.187, 189	Annex V.Part 2.188, 190
			010	020
250	Derivatives - Hedge accounting, interest rate risk	Annex V.Part 2.192		
260	Other Liabilities	Annex V.Part 1.38-41		
270	INTEREST	IAS 1.97		
280	of which: interest-income on credit impaired financial assets	IFRS 9.5.4.1; .B5.4.7; Annex V.Part 2.194		

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

		References	Current period
			Annex V. Part 2.195-196
			010
020	Debt securities	Annex V.Part 1.31	
030	Loans and advances	Annex V.Part 1.32	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
050	Debt securities issued	Annex V.Part 1.37	
060	Other financial liabilities	Annex V.Part 1.38-41	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	Annex V.Part 2.45	

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

		References	Current period
			Annex V. Part 2.197-198
			010
010	Derivatives	IFRS 9.Appendix A, .BA.1, .BA.7(a)	
015	of which: Economic hedges with use of the fair value option	IFRS 9.6.7.1; IFRS 7.9(d); Annex V.Part 2.199	
020	Equity instruments	IAS 32.11	

		References	Current period
			Annex V. Part 2.197-198
			010
030	Debt securities	Annex V.Part 1.31	
040	Loans and advances	Annex V.Part 1.32	
050	Short positions	IFRS 9.BA.7(b)	
060	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
070	Debt securities issued	Annex V.Part 1.37	
080	Other financial liabilities	Annex V.Part 1.38-41	
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	IFRS 9.Appendix A, .BA.6;IFRS 7.20(a)(i)	
095	of which: gains and losses due to the reclassification of assets at amortised cost	IFRS 9.5.6.2; annex V.Part 2.199	

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

		References	Current period
			010
010	Interest rate instruments and related derivatives	Annex V.Part 2.200(a)	
020	Equity instruments and related derivatives	Annex V.Part 2.200(b)	
030	Foreign exchange trading and derivatives related with foreign exchange and gold	Annex V.Part 2.200(c)	
040	Credit risk instruments and related derivatives	Annex V.Part 2.200(d)	
050	Derivatives related with commodities	Annex V.Part 2.200(e)	
060	Other	Annex V.Part 2.200(f)	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	IFRS 7.20(a)(i)	

16.4.1 Gains or losses on non-trading financial assets mandatorily at fair value through profit or loss by instrument

		References	Current period
			Annex V.Part 2.201
			010
020	Equity instruments	IAS 32.11	
030	Debt securities	Annex V.Part 1.31	

		References	Current period
			Annex V.Part 2.201
			010
040	Loans and advances	Annex V.Part 1.32	
090	GAINS OR (-) LOSSES ON NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET	IFRS 7.20(a)(i)	
100	of which: gains and losses due to the reclassification of assets at amortised cost	IFRS 9.6.5.2; Annex V.Part 2.202	

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

		References	Current period	Changes in fair value due to credit risk
			Annex V.Part 2.203	Annex V.Part 2.203
			010	020
020	Debt securities	Annex V.Part 1.31		
030	Loans and advances	Annex V.Part 1.32		
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
050	Debt securities issued	Annex V.Part 1.37		
060	Other financial liabilities	Annex V.Part 1.38-41		
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	IFRS 7.20(a)(i)		
071	of which: gains or (-) losses upon designation of financial assets and liabilities designated at fair value through profit or loss for hedging purposes, net	IFRS 9.6.7; IFRS 7.24G(b); Annex V.Part 2.204		
072	of which: gains or (-) losses after designation on financial assets and liabilities designated at fair value through profit or loss for hedging purposes, net	IFRS 9.6.7; IFRS 7.20(a)(i); Annex V.Part 2.204		

16.6 Gains or losses from hedge accounting

		References	Current period
			Annex V.Part 2.205
			010
010	Fair value changes of the hedging instrument [including discontinuation]	IFRS 7.24A(c); IFRS 7.24C(b)(vi)	
020	Fair value changes of the hedged item attributable to the hedged risk	IFRS 9.6.3.7; .6.5.8; .B6.4.1; IFRS 7.24B(a)(iv); IFRS 7.24C(b)(vi); Annex V.Part 2.206	
030	Ineffectiveness in profit or loss from cash flow hedges	IFRS 7.24C(b)ii; IFRS 7.24C(b)(vi)	
040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	IFRS 7.24C(b)(ii); IFRS 7.24C(b)(vi)	
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET		

16.7 Impairment on non-financial assets

		References	Current period		
			Additions	Reversals	Accumulated impairment
			Annex V.Part 2.208	Annex V.Part 2.208	
			010	020	040
060	Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates	IAS 28.40-43			
070	Subsidiaries	IFRS 10 Appendix A			
080	Joint ventures	IAS 28.3			
090	Associates	IAS 28.3			
100	Impairment or (-) reversal of impairment on non-financial assets	IAS 36.126(a),(b)			
110	Property, plant and equipment	IAS 16.73(e)(v-vi)			
120	Investment properties	IAS 40.79(d)(v)			
130	Goodwill	IAS 36.10b; IAS 36.88-99, 124; IFRS 3 Appendix B67(d)(v)			
140	Other intangible assets	IAS 38.118(e)(iv)(v)			
145	Other	IAS 36.126(a),(b)			
150	TOTAL				

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

17.1 Assets

		References	Accounting scope of consolidation [Carrying amount]
			Annex V.Part 1.27, Part 2.209
			010
010	Cash, cash balances at central banks and other demand deposits	IAS 1.54 (i)	
020	Cash on hand	Annex V.Part 2.1	
030	Cash balances at central banks	Annex V.Part 2.2	
040	Other demand deposits	Annex V.Part 2.3	
050	Financial assets held for trading	IFRS 7.8(a)(ii); IFRS 9.Appendix A	
060	Derivatives	IFRS 9.Appendix A	
070	Equity instruments	IAS 32.11	
080	Debt securities	Annex V.Part 1.31	
090	Loans and advances	Annex V.Part 1.32	
096	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 9.4.1.4	
097	Equity instruments	IAS 32.11	
098	Debt securities	Annex V.Part 1.31	
099	Loans and advances	Annex V.Part 1.32	
100	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IFRS 9.4.1.5	
120	Debt securities	Annex V.Part 1.31	
130	Loans and advances	Annex V.Part 1.32	
141	Financial assets at fair value through other comprehensive income	IFRS 7.8(h); IFRS 9.4.1.2A	
142	Equity instruments	IAS 32.11	
143	Debt securities	Annex V.Part 1.31	
144	Loans and advances	Annex V.Part 1.32	
181	Financial assets at amortised cost	IFRS 7.8(f); IFRS 9.4.1.2	
182	Debt securities	Annex V.Part 1.31	
183	Loans and advances	Annex V.Part 1.32	

		References	Accounting scope of consolidation [Carrying amount]
			Annex V.Part 1.27, Part 2.209
			010
240	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.22	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a); IFRS 9.6.5.8	
260	Investments in subsidiaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 1.21, Part 2.4, 210	
270	Assets under reinsurance and insurance contracts	IFRS 4.IG20.(b)-(c); Annex V.Part 2.211	
280	Tangible assets		
290	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)	
300	Goodwill	IFRS 3.B67(d); CRR art 4(1)(113)	
310	Other intangible assets	IAS 38.8,118	
320	Tax assets	IAS 1.54(n-o)	
330	Current tax assets	IAS 1.54(n); IAS 12.5	
340	Deferred tax assets	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)	
350	Other assets	Annex V.Part 2.5	
360	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.6	
370	TOTAL ASSETS	IAS 1.9(a), IG 6	

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

		References	Accounting scope of consolidation [Nominal amount]
			Annex V.Part 2.118, 209
			010
010	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116	
020	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116	

		References	Accounting scope of consolidation [Nominal amount]
			Annex V.Part 2.118, 209
			010
030	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116	
040	OFF-BALANCE SHEET EXPOSURES		

17.3 Liabilities and equity

		References	Accounting scope of consolidation [Carrying amount]
			Annex V.Part 1.27, Part 2.209
			010
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IFRS 9.BA.6	
020	Derivatives	IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)	
030	Short positions	IFRS 9.BA.7(b)	
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
050	Debt securities issued	Annex V.Part 1.37	
060	Other financial liabilities	Annex V.Part 1.38-41	
070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IFRS 9.4.2.2	
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
090	Debt securities issued	Annex V.Part 1.37	
100	Other financial liabilities	Annex V.Part 1.38-41	
110	Financial liabilities measured at amortised cost	IFRS 7.8(g); IFRS 9.4.2.1	
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
130	Debt securities issued	Annex V.Part 1.37	
140	Other financial liabilities	Annex V.Part 1.38-41	
150	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.26	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b), IFRS 9.6.5.8	

		References	Accounting scope of consolidation [Carrying amount]
			Annex V.Part 1.27, Part 2.209
			010
170	Liabilities under insurance and reinsurance contracts	IFRS 4.IG20(a); Annex V.Part 2.212	
180	Provisions	IAS 37.10; IAS 1.54(l)	
190	Tax liabilities	IAS 1.54(n-o)	
200	Current tax liabilities	IAS 1.54(n); IAS 12.5	
210	Deferred tax liabilities	IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)	
220	Share capital repayable on demand	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12	
230	Other liabilities	Annex V.Part 2.13	
240	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14	
250	LIABILITIES	IAS 1.9(b);IG 6	
260	Capital	IAS 1.54(r), BAD art 22	
270	Share premium	IAS 1.78(e); CRR art 4(1)(124)	
280	Equity instruments issued other than capital	Annex V.Part 2.18-19	
290	Other equity	IFRS 2.10; Annex V.Part 2.20	
300	Accumulated other comprehensive income	CRR art 4(1)(100)	
310	Retained earnings	CRR art 4(1)(123)	
320	Revaluation reserves	IFRS 1.33, D5-D8	
330	Other reserves	IAS 1.54; IAS 1.78 (e)	
340	(-) Treasury shares	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.28	
350	Profit or loss attributable to owners of the parent	IFRS 10.B94	
360	(-) Interim dividends	IAS 32.35	
370	Minority interests [Non-controlling interests]	IAS 1.54(q); IFRS 10.22, .B94	
380	TOTAL EQUITY	IAS 1.9(c), IG 6	
390	TOTAL EQUITY AND TOTAL LIABILITIES	IAS 1.IG6	

18. Information on performing and non-performing exposures

		Gross carrying amount / Nominal amount			
		References	Performing		
			010	030	Past due > 30 days <= 90 days
		010	030	Past due > 30 days <= 90 days	
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	
010	Debt securities	Annex V. Part 1.31, 44(b)			
020	Central banks	Annex V. Part 1.42(a)			
030	General governments	Annex V. Part 1.42(b)			
040	Credit institutions	Annex V. Part 1.42(c)			
050	Other financial corporations	Annex V. Part 1.42(d)			
060	Non-financial corporations	Annex V. Part 1.42(e)			
070	Loans and advances	Annex V. Part 1.32, 44(a)			
080	Central banks	Annex V. Part 1.42(a)			
090	General governments	Annex V. Part 1.42(b)			

		Gross carrying amount / Nominal amount			
		References	Performing		
			010	020	030
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
100	Credit institutions	Annex V.Part 1.42(c)			
110	Other financial corporations	Annex V.Part 1.42(d)			
120	Non-financial corporations	Annex V.Part 1.42(e)			
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)			
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87			
150	Households	Annex V.Part 1.42(f)			
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87			
170	Of which: Credit for consumption	Annex V.Part 2.88(a)			
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)			

		Gross carrying amount / Nominal amount			
		References	Performing	Performing	
				Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
		010	020	030	055
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235
181	Debt securities	Annex V.Part 1.31, 44(b)			
182	Central banks	Annex V.Part 1.42(a)			
183	General governments	Annex V.Part 1.42(b)			
184	Credit institutions	Annex V.Part 1.42(c)			
185	Other financial corporations	Annex V.Part 1.42(d)			
186	Non-financial corporations	Annex V.Part 1.42(e)			
191	Loans and advances	Annex V.Part 1.32, 44(a)			
192	Central banks	Annex V.Part 1.42(a)			
193	General governments	Annex V.Part 1.42(b)			

		Gross carrying amount / Nominal amount			
		References	Performing		
			010 Annex V. Part 1.34, Part 2.118, 221	020 Annex V. Part 2. 213-216, 223-239	Not past due or Past due <= 30 days 030 Annex V. Part 2. 222, 235
194	Credit institutions	Annex V.Part 1.42(c)			
195	Other financial corporations	Annex V.Part 1.42(d)			
196	Non-financial corporations	Annex V.Part 1.42(e)			
197	Households	Annex V.Part 1.42(f)			
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)			
211	Debt securities	Annex V.Part 1.31, 44(b)			
212	Central banks	Annex V.Part 1.42(a)			
213	General governments	Annex V.Part 1.42(b)			

		Gross carrying amount / Nominal amount		
		Performing		
References		010	020	030
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235
				Not past due or Past due <= 30 days
				Past due > 30 days <= 90 days
				055
				Annex V. Part 2. 222, 235
214	Credit institutions			
		Annex V.Part 1.42(c)		
215	Other financial corporations			
		Annex V.Part 1.42(d)		
216	Non-financial corporations			
		Annex V.Part 1.42(e)		
221	Loans and advances			
		Annex V.Part 1.32, 44(a)		
222	Central banks			
		Annex V.Part 1.42(a)		
223	General governments			
		Annex V.Part 1.42(b)		
224	Credit institutions			
		Annex V.Part 1.42(c)		
225	Other financial corporations			
		Annex V.Part 1.42(d)		
226	Non-financial corporations			
		Annex V.Part 1.42(e)		
227	Households			
		Annex V.Part 1.42(f)		

		References			Gross carrying amount / Nominal amount		
					Performing		
		010	020	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Past due > 90 days	
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	Annex V. Part 2. 222, 235	
231	DEBT INSTRUMENTS AT STRICT LOCUM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217					
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220					
340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224					
350	Central banks	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)					

		Gross carrying amount / Nominal amount		
		Performing	Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
References	010		030	055
		Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235
370	Credit institutions			
380	Other financial corporations			
390	Non-financial corporations			
400	Households			
410	Financial guarantees given			
420	Central banks			
430	General governments			
440	Credit institutions			

		Gross carrying amount / Nominal amount			
		References	Performing		
	010 Annex V. Part 1.34, Part 2.118, 221		020 Annex V. Part 2. 213-216, 223-239	Not past due or Past due ≤ 30 days 030 Annex V. Part 2. 222, 235	Past due > 30 days ≤ 90 days 055 Annex V. Part 2. 222, 235
450	Other financial corporations	Annex V.Part 1.42(d)			
460	Non-financial corporations	Annex V.Part 1.42(e)			
470	Households	Annex V.Part 1.42(f)			
480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224			
490	Central banks	Annex V.Part 1.42(a)			
500	General governments	Annex V.Part 1.42(b)			
510	Credit institutions	Annex V.Part 1.42(c)			
520	Other financial corporations	Annex V.Part 1.42(d)			

		Gross carrying amount / Nominal amount		
		Performing		
References		010	Not past due or Past due ≤ 30 days	Past due > 30 days ≤ 90 days
		020	030	055
530	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235
540	Households	Annex V. Part 1.42(f)		
550	OFF-BALANCE SHEET EXPOSURES	Annex V. Part 2.217		

		Gross carrying amount / Nominal amount						
		Non-performing						
References		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days	Past due > 180 days < = 1 year	Past due > 1 year < = 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
		060	080	090	100	105	110	120
		Annex V.Part 2.213-216, 223-239	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9.5.5.1; IFRS 9.Ap-pendix A; Annex V.Part 2.238(a)
010	Debt securities							
		Annex V.Part 1.31, 44(b)						
020	Central banks							
		Annex V.Part 1.42(a)						
030	General governments							
		Annex V.Part 1.42(b)						
040	Credit institutions							
		Annex V.Part 1.42(c)						
050	Other financial corporations							
		Annex V.Part 1.42(d)						
060	Non-financial corporations							
		Annex V.Part 1.42(e)						
070	Loans and advances							
		Annex V.Part 1.32, 44(a)						
080	Central banks							
		Annex V.Part 1.42(a)						
090	General governments							
		Annex V.Part 1.42(b)						

		Gross carrying amount / Nominal amount						
		Non-performing						
		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
		060	080	090	100	105	110	120
		Annex V.Part 2.213-216, 223-239	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9,5.5.1; IFRS 9,Appendix A; Annex V.Part 2.238(a)
100	Credit institutions							
110	Other financial corporations							
120	Non-financial corporations							
130	Of which: Small and Medium-sized Enterprises							
140	Of which: Loans collateralised by commercial immovable property							
150	Households							
160	Of which: Loans collateralised by residential immovable property							
170	Of which: Credit for consumption							
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST							

		Gross carrying amount / Nominal amount						
		Non-performing						
References		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days	Past due > 180 days < = 1 year	Past due > 1 year < = 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
		060	080	090	100	105	110	120
		Annex V.Part 2.213-216, 223-239	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9.5.5.1; IFRS 9.Ap-pendix A; Annex V.Part 2.238(a)
181	Debt securities							
		Annex V.Part 1.31, 44(b)						
182	Central banks							
		Annex V.Part 1.42(a)						
183	General governments							
		Annex V.Part 1.42(b)						
184	Credit institutions							
		Annex V.Part 1.42(c)						
185	Other financial corporations							
		Annex V.Part 1.42(d)						
186	Non-financial corporations							
		Annex V.Part 1.42(e)						
191	Loans and advances							
		Annex V.Part 1.32, 44(a)						
192	Central banks							
		Annex V.Part 1.42(a)						
193	General governments							
		Annex V.Part 1.42(b)						

		Gross carrying amount / Nominal amount						
		Non-performing						
		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
		060	080	090	100	105	110	120
		Annex V.Part 2.213-216, 223-239	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	Annex V.Part 2.222, 235-236	CRR art 178; Annex V.Part 2.238(b)	IFRS 9.5.5.1; IFRS 9.Ap-pendix A; Annex V.Part 2.238(a)
	References							
370	Credit institutions							
380	Other financial corporations							
390	Non-financial corporations							
400	Households							
410	Financial guarantees given							
420	Central banks							
430	General governments							
440	Credit institutions							

		Gross carrying amount / Nominal amount						
		Non-performing						
References		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired
060		070	080	090	100	105	110	120
		Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	CRR art 178; Annex V. Part 2.238(b)	IFRS 9,5,5.1; IFRS 9,Appendix A; Annex V. Part 2.238(a)
530	Non-financial corporations							
540	Households							
550	OFF-BALANCE SHEET EXPOSURES							

		Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions						
References			Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days	Past due > 180 days < = 1 year	Past due > 1 year < = 5 years	Past due > 5 years		
		130	140	150	160	170	180	190	195
		Annex V.Part 2. 238	Annex V.Part 2. 238	Annex V.Part 2. 238	Annex V.Part 2. 236, 238	Annex V.Part 2. 236, 238	Annex V.Part 2. 236, 238	Annex V.Part 2. 236, 238	Annex V.Part 2. 236, 238
181	Debt securities								
			Annex V.Part 1.31, 44(b)						
182	Central banks								
			Annex V.Part 1.42(a)						
183	General governments								
			Annex V.Part 1.42(b)						
184	Credit institutions								
			Annex V.Part 1.42(c)						
185	Other financial corporations								
			Annex V.Part 1.42(d)						
186	Non-financial corporations								
			Annex V.Part 1.42(e)						
191	Loans and advances								
			Annex V.Part 1.32, 44(a)						
192	Central banks								
			Annex V.Part 1.42(a)						
193	General governments								
			Annex V.Part 1.42(b)						

	References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							
		Performing exposures - Accumulated impairment and provisions	Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions	Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	
		130	140	150	160	170	180	190	195
		Annex V, Part 2, 238	Annex V, Part 2, 238	Annex V, Part 2, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238
194	Credit institutions								
			Annex V, Part 1.42(c)						
195	Other financial corporations								
			Annex V, Part 1.42(d)						
196	Non-financial corporations								
			Annex V, Part 1.42(e)						
197	Households								
			Annex V, Part 1.42(f)						
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT								
			Annex V, Part 2.233(b)						
211	Debt securities								
			Annex V, Part 1.31, 44(b)						
212	Central banks								
			Annex V, Part 1.42(a)						
213	General governments								
			Annex V, Part 1.42(b)						

	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
	Performing exposures - Accumulated impairment and provisions		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days	Past due > 180 days < = 1 year	Past due > 1 year < = 5 years	Past due > 5 years	
	130	140	150	160	170	180	190	195
	Annex V, Part 2, 238	Annex V, Part 2, 238	Annex V, Part 2, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238	Annex V, Part 2, 236, 238
530	Non-financial corporations	Annex V, Part 1.42(e)						
540	Households	Annex V, Part 1.42(f)						
550	OFF-BALANCE SHEET EXPOSURES	Annex V, Part 2.217						

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		Collateral received and financial guarantees received	
				Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210		
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>		
	References				
010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>			
020	Central banks	<i>Annex V.Part 1.42(a)</i>			
030	General governments	<i>Annex V.Part 1.42(b)</i>			
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>			
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>			
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>			
070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>			
080	Central banks	<i>Annex V.Part 1.42(a)</i>			
090	General governments	<i>Annex V.Part 1.42(b)</i>			

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		Collateral received and financial guarantees received	
				Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210		
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>		<i>Annex V. Part 2. 239</i>
References					
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>			
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>			
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>			
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>			
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87</i>			
150	Households	<i>Annex V.Part 1.42(f)</i>			
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87</i>			
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a)</i>			
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.233(a)</i>			

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
		Collateral received and financial guarantees received	
		200	210
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
References			
181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	
182	Central banks	<i>Annex V.Part 1.42(a)</i>	
183	General governments	<i>Annex V.Part 1.42(b)</i>	
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	
191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	
192	Central banks	<i>Annex V.Part 1.42(a)</i>	
193	General governments	<i>Annex V.Part 1.42(b)</i>	

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		Collateral received and financial guarantees received	
				Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210		
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>		
		<i>Annex V.Part 1.42(c)</i>			
		<i>Annex V.Part 1.42(d)</i>			
		<i>Annex V.Part 1.42(e)</i>			
		<i>Annex V.Part 1.42(f)</i>			
		<i>Annex V.Part 2.233(b)</i>			
		<i>Annex V.Part 1.31, 44(b)</i>			
		<i>Annex V.Part 1.42(a)</i>			
		<i>Annex V.Part 1.42(b)</i>			
194	Credit institutions				
195	Other financial corporations				
196	Non-financial corporations				
197	Households				
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT				
211	Debt securities				
212	Central banks				
213	General governments				

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
References		Collateral received and financial guarantees received	
		Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	
221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	
222	Central banks	<i>Annex V.Part 1.42(a)</i>	
223	General governments	<i>Annex V.Part 1.42(b)</i>	
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	
227	Households	<i>Annex V.Part 1.42(f)</i>	

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
		Collateral received and financial guarantees received	Financial guarantees received on non-performing exposures
		Collateral received on non-performing exposures	210
		200	
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
		References	
231	DEBT INSTRUMENTS AT STRICT LOCUM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>	
335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>	
340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 224</i>	
350	Central banks	<i>Annex V.Part 1.42(a)</i>	
360	General governments	<i>Annex V.Part 1.42(b)</i>	

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V, Part 2.119</i>	
References		Collateral received and financial guarantees received	
		Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210
		<i>Annex V, Part 2, 239</i>	<i>Annex V, Part 2, 239</i>
370	Credit institutions	<i>Annex V,Part 1.42(c)</i>	
380	Other financial corporations	<i>Annex V,Part 1.42(d)</i>	
390	Non-financial corporations	<i>Annex V,Part 1.42(e)</i>	
400	Households	<i>Annex V,Part 1.42(f)</i>	
410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V,Part 1.44(f), Part 2.102-105, 114, 116, 225</i>	
420	Central banks	<i>Annex V,Part 1.42(a)</i>	
430	General governments	<i>Annex V,Part 1.42(b)</i>	
440	Credit institutions	<i>Annex V,Part 1.42(c)</i>	

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		Collateral received and financial guarantees received	
				Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210		
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>		
References					
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>			
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>			
470	Households	<i>Annex V.Part 1.42(f)</i>			
480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>			
490	Central banks	<i>Annex V.Part 1.42(a)</i>			
500	General governments	<i>Annex V.Part 1.42(b)</i>			
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>			
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>			

		Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		Collateral received and financial guarantees received	
				Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures
		200	210		
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>		<i>Annex V. Part 2. 239</i>
	References				
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>			
540	Households	<i>Annex V.Part 1.42(f)</i>			
550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>			

19. Information forborne exposures

		Gross carrying amount / nominal amount of exposures with forbearance measures			
		Performing exposures with forbearance measures			
References	010	020	030	040	of which: Performing forborne exposures under probation reclassified from non-performing
	Annex V, Part 1.34, Part 2. 118, 240-245, 251-258	Annex V, Part 2. 256, 259-262	Annex V, Part 2.241(a), 266	Annex V, Part 2. 241 (b), 265-266	Annex V, Part 2. 256(b), 261
010 Debt securities	Annex V,Part 1.31, 44(b)				
020 Central banks	Annex V,Part 1.42(a)				
030 General governments	Annex V,Part 1.42(b)				
040 Credit institutions	Annex V,Part 1.42(c)				
050 Other financial corporations	Annex V,Part 1.42(d)				
060 Non-financial corporations	Annex V,Part 1.42(e)				
070 Loans and advances	Annex V,Part 1.32, 44(a)				
080 Central banks	Annex V,Part 1.42(a)				

		Gross carrying amount / nominal amount of exposures with forbearance measures				Performing exposures with forbearance measures		
						Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forbore exposures under probation reclassified from non-performing
		010	020	030	040	050		
		Annex V, Part 1.34, Part 2. 118, 240-245, 251-258	Annex V, Part 2. 256, 259-262	Annex V, Part 2.241(a), 266	Annex V, Part 2. 241 (b), 265-266	Annex V, Part 2. 256(b), 261		
	References							
090	General governments		Annex V, Part 1.42(b)					
100	Credit institutions		Annex V, Part 1.42(c)					
110	Other financial corporations		Annex V, Part 1.42(d)					
120	Non-financial corporations		Annex V, Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises		SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property		Annex V, Part 2.86(a), 87					
150	Households		Annex V, Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property		Annex V, Part 2.86(a), 87					

		Gross carrying amount / nominal amount of exposures with forbearance measures			
		Performing exposures with forbearance measures			
References		Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forbore exposures under probation reclassified from non-performing	
				030	040
		Annex V. Part 2.241(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261	
		020			
		Annex V. Part 2. 256, 259-262			
		010			
		Annex V. Part 1.34, Part 2. 118, 240-245, 251-258			
170	Of which: Credit for consumption	Annex V.Part 2.88(a)			
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)			
181	Debt securities	Annex V.Part 1.31, 44(b)			
182	Central banks	Annex V.Part 1.42(a)			
183	General governments	Annex V.Part 1.42(b)			
184	Credit institutions	Annex V.Part 1.42(c)			
185	Other financial corporations	Annex V.Part 1.42(d)			
186	Non-financial corporations	Annex V.Part 1.42(e)			

		Gross carrying amount / nominal amount of exposures with forbearance measures				Performing exposures with forbearance measures		
						Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forbome exposures under probation reclassified from non-performing
References		010	020	030	040	050		
		Annex V, Part 1.34, Part 2. 118, 240-245, 251-258	Annex V, Part 2. 256, 259-262	Annex V, Part 2.241(a), 266	Annex V, Part 2. 241 (b), 265-266	Annex V, Part 2. 256(b), 261		
191	Loans and advances							
192	Central banks							
193	General governments							
194	Credit institutions							
195	Other financial corporations							
196	Non-financial corporations							
197	Households							

		Gross carrying amount / nominal amount of exposures with forbearance measures			
		Performing exposures with forbearance measures			
References	010 Annex V, Part 1.34, Part 2. 118, 240- 245, 251-258	020 Annex V, Part 2. 256, 259-262	Instruments with modifications in their terms and conditions 030 Annex V, Part 2.241(a), 266	Refinancing 040 Annex V, Part 2. 241 (b), 265-266	of which: Performing forborne exposures under probation reclassified from non-performing 050 Annex V, Part 2. 256(b), 261
DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT					
	Annex V,Part 2.249(b)				
211	Annex V,Part 1.31, 44(b)				
212	Annex V,Part 1.42(a)				
213	Annex V,Part 1.42(b)				
214	Annex V,Part 1.42(c)				
215	Annex V,Part 1.42(d)				
216	Annex V,Part 1.42(e)				

		Gross carrying amount / nominal amount of exposures with forbearance measures				Performing exposures with forbearance measures		
						Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forbome exposures under probation reclassified from non-performing
References		010	020	030	040	050		
		Annex V, Part 1.34, Part 2. 118, 240-245, 251-258	Annex V, Part 2. 256, 259-262	Annex V, Part 2.241(a), 266	Annex V, Part 2. 241 (b), 265-266	Annex V, Part 2. 256(b), 261		
221	Loans and advances	Annex V,Part 1.32, 44(a)						
222	Central banks	Annex V,Part 1.42(a)						
223	General governments	Annex V,Part 1.42(b)						
224	Credit institutions	Annex V,Part 1.42(c)						
225	Other financial corporations	Annex V,Part 1.42(d)						
226	Non-financial corporations	Annex V,Part 1.42(e)						
227	Households	Annex V,Part 1.42(f)						

		References	Gross carrying amount / nominal amount of exposures with forbearance measures			
			Performing exposures with forbearance measures			
			Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forbore exposures under probation reclassified from non-performing	
			030	040	050	
		Annex V, Part 1.34, Part 2. 118, 240-245, 251-258	Annex V, Part 2. 256, 259-262	Annex V, Part 2. 241 (b), 265-266	Annex V, Part 2. 256(b), 261	
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V, Part 2.249(c)				
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V, Part 2.246				
335	DEBT INSTRUMENTS HELD FOR SALE	Annex V, Part 2.247				
340	Loan commitments given	CRR Annex I; Annex V, Part 1.44(g), Part 2.102-105, 113, 116, 246				

		Gross carrying amount / nominal amount of exposures with forbearance measures						
		Non-performing exposures with forbearance measures						
	References	Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance		
		060	070	080	090	100	110	
		Annex V. Part 2. 259-263	Annex V. Part 2. 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263	
010	Debt securities							
		Annex V.Part 1.31, 44(b)						
020	Central banks							
		Annex V.Part 1.42(a)						
030	General governments							
		Annex V.Part 1.42(b)						
040	Credit institutions							
		Annex V.Part 1.42(c)						
050	Other financial corporations							
		Annex V.Part 1.42(d)						
060	Non-financial corporations							
		Annex V.Part 1.42(e)						
070	Loans and advances							
		Annex V.Part 1.32, 44(a)						
080	Central banks							
		Annex V.Part 1.42(a)						

		Gross carrying amount / nominal amount of exposures with forbearance measures						
		Non-performing exposures with forbearance measures						
		References	Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance	
								060
			Annex V. Part 2. 259-263	Annex V. Part 2. 241 (a), 266	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
090	General governments	Annex V.Part 1.42(b)						
100	Credit institutions	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87						
150	Households	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87						

		Gross carrying amount / nominal amount of exposures with forbearance measures						
		Non-performing exposures with forbearance measures						
	References	Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance		
		060	070	090	100	110		
		Annex V. Part 2. 259-263	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V. Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
170	Of which: Credit for consumption							
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST							
181	Debt securities							
182	Central banks							
183	General governments							
184	Credit institutions							
185	Other financial corporations							
186	Non-financial corporations							

		Gross carrying amount / nominal amount of exposures with forbearance measures						
		Non-performing exposures with forbearance measures						
	References	Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance		
		060	070	090	100	110		
		Annex V. Part 2. 259-263	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V. Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263		
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT							
211	Debt securities							
212	Central banks							
213	General governments							
214	Credit institutions							
215	Other financial corporations							
216	Non-financial corporations							

		Gross carrying amount / nominal amount of exposures with forbearance measures					
		Non-performing exposures with forbearance measures					
	References	Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance	
		060	070	080	090	100	110
		Annex V. Part 2. 259-263	Annex V. Part 2. 241 (b), 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263	
221	Loans and advances						
222	Central banks						
223	General governments						
224	Credit institutions						
225	Other financial corporations						
226	Non-financial corporations						
227	Households						

Gross carrying amount / nominal amount of exposures with forbearance measures						
Non-performing exposures with forbearance measures						
	References	Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non-performing prior to forbearance
		060	080	090	100	110
		Annex V. Part 2. 259-263	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 264(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263
231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING					
335	DEBT INSTRUMENTS HELD FOR SALE					
340	Loan commitments given					

	References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Refinancing	Collateral received and financial guarantees received		
		Performing exposures with forbearance measures - Accumulated impairment and provisions	Instruments with modifications in their terms and conditions		Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures	
		120	140	150	160	170	180
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
090	General governments						
100	Credit institutions						
110	Other financial corporations						
120	Non-financial corporations						
130	Of which: Small and Medium-sized Enterprises						
140	Of which: Loans collateralised by commercial immovable property						
150	Households						
160	Of which: Loans collateralised by residential immovable property						

	References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
		Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions	Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures
170	Of which: Credit for consumption	120 <i>Annex V. Part 2. 267</i>	140 <i>Annex V. Part 2. 207</i>	150 <i>Annex V. Part 2. 241(a), 267</i>	160 <i>Annex V. Part 2. 241(b), 267</i>	170 <i>Annex V. Part 2. 268</i>	180 <i>Annex V. Part 2. 268</i>
180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST						
181	Debt securities						
182	Central banks						
183	General governments						
184	Credit institutions						
185	Other financial corporations						
186	Non-financial corporations						

	References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Maximum amount of the collateral or guarantee that can be considered <i>Annex V, Part 2.119</i>	
		Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received		
			Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures	
		120	140	150	160	170	180
		<i>Annex V, Part 2.267</i>	<i>Annex V, Part 2.207</i>	<i>Annex V, Part 2.241(a), 267</i>	<i>Annex V, Part 2.241(b), 267</i>	<i>Annex V, Part 2.268</i>	<i>Annex V, Part 2.268</i>
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT						
211	Debt securities						
212	Central banks						
213	General governments						
214	Credit institutions						
215	Other financial corporations						
216	Non-financial corporations						

	References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>	
		Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions	Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures	Financial guarantees received on exposures with forbearance measures
		120	140	150	160	170	180
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 241(a), 267</i>	<i>Annex V. Part 2. 241(b), 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
221	Loans and advances						
			<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks						
			<i>Annex V.Part 1.42(a)</i>				
223	General governments						
			<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions						
			<i>Annex V.Part 1.42(c)</i>				
225	Other financial corporations						
			<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations						
			<i>Annex V.Part 1.42(e)</i>				
227	Households						
			<i>Annex V.Part 1.42(f)</i>				

20. Geographical breakdown

20.1 Geographical breakdown of assets by location of the activities

		References	Carrying amount Annex V.Part 1.27	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.270	Annex V.Part 2.270
			010	020
010	Cash, cash balances at central banks and other demand deposits	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1		
030	Cash balances at central banks	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3		
050	Financial assets held for trading	IFRS 9. Appendix A		
060	Derivatives	IFRS 9. Appendix A		
070	Equity instruments	IAS 32.11		
080	Debt securities	Annex V.Part 1.31		
090	Loans and advances	Annex V.Part 1.32		
096	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.8(a)(ii); IFRS 9.4.1.4		
097	Equity instruments	IAS 32.11		
098	Debt securities	Annex V.Part 1.31		
099	Loans and advances	Annex V.Part 1.32		
100	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IFRS 9.4.1.5		
120	Debt securities	Annex V.Part 1.31		
130	Loans and advances	Annex V.Part 1.32		
141	Financial assets at fair value through other comprehensive income	IFRS 7.8(h); IFRS 9.4.1.2A		
142	Equity instruments	IAS 32.11		
143	Debt securities	Annex V.Part 1.31		
144	Loans and advances	Annex V.Part 1.32		
181	Financial assets at amortised cost	IFRS 7.8(f); IFRS 9.4.1.2		
182	Debt securities	Annex V.Part 1.31		

		References	Carrying amount Annex V.Part 1.27	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.270	Annex V.Part 2.270
			010	020
183	Loans and advances	Annex V.Part 1.32		
240	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.22		
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a); IFRS 9.6.5.8		
260	Tangible assets			
270	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)		
280	Investments in subsidiaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 1.21, Part 2.4		
290	Tax assets	IAS 1.54(n-o)		
300	Other assets	Annex V.Part 2.5		
310	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
320	ASSETS	IAS 1.9(a), IG 6		

20.2 Geographical breakdown of liabilities by location of the activities

		References	Carrying amount Annex V.Part 1.27	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.270	Annex V.Part 2.270
			010	020
010	Financial liabilities held for trading	IFRS 7.8 (e) (ii); IFRS 9.BA.6		
020	Derivatives	IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)		
030	Short positions	IFRS 9.BA7(b)		
040	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		

		References	Carrying amount Annex V.Part 1.27	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.270	Annex V.Part 2.270
			010	020
050	Debt securities issued	Annex V.Part 1.37		
060	Other financial liabilities	Annex V.Part 1.38-41		
070	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IFRS 9.4.2.2		
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
090	Debt securities issued	Annex V.Part 1.37		
100	Other financial liabilities	Annex V.Part 1.38-41		
110	Financial liabilities measured at amortised cost	IFRS 7.8(g); IFRS 9.4.2.1		
120	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
130	Debt securities issued	Annex V.Part 1.37		
140	Other financial liabilities	Annex V.Part 1.38-41		
150	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.26		
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(b), IFRS 9.6.5.8		
170	Provisions	IAS 37.10; IAS 1.54(l)		
180	Tax liabilities	IAS 1.54(n-o)		
190	Share capital repayable on demand	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
200	Other liabilities	Annex V.Part 2.13		
210	Liabilities included in disposal groups classified as held for sale	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
220	LIABILITIES	IAS 1.9(b);IG 6		

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

		References	Current period	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.270	Annex V.Part 2.270
			010	020
010	Interest income	IAS 1.97; Annex V.Part 2.31		
020	(Interest expenses)	IAS 1.97; Annex V.Part 2.31		
030	(Expenses on share capital repayable on demand)	IFRIC 2.11		
040	Dividend income	Annex V.Part 2.40		
050	Fee and commission income	IFRS 7.20(c)		
060	(Fee and commission expenses)	IFRS 7.20(c)		
070	Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	Annex V.Part 2.45		
080	Gains or (-) losses on financial assets and liabilities held for trading, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46		
083	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss	IFRS 9.5.7.1		
090	Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net	IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44		
100	Gains or (-) losses from hedge accounting, net	Annex V.Part 2.47-48		
110	Exchange differences [gain or (-) loss], net	IAS 21.28, 52 (a)		
130	Gains or (-) losses on derecognition of non financial assets, net	IAS 1.34		
140	Other operating income	Annex V.Part 2.314-316		
150	(Other operating expenses)	Annex V.Part 2.314-316		
155	TOTAL OPERATING INCOME, NET			
160	(Administrative expenses)			

		References	Current period	
			Domestic activities	Non-domestic activities
			Annex V.Part 2.270	Annex V.Part 2.270
			010	020
170	(Depreciation)	IAS 1.102, 104		
171	Modification gains or (-) losses, net	IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49		
180	(Provisions or (-) reversal of provisions)	IAS 37.59, 84; IAS 1.98(b)(f)(g)		
190	(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)	IFRS 7.20(a)(viii); Annex V Part 2.51, 53		
200	(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)	IAS 28.40-43		
210	(Impairment or (-) reversal of impairment on non-financial assets)	IAS 36.126(a)(b)		
220	Negative goodwill recognised in profit or loss	IFRS 3.Appendix B64(n)(i)		
230	Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates	Annex V.Part 2.54		
240	Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations	IFRS 5.37; Annex V.Part 2.55		
250	PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS	IAS 1.102, IG 6; IFRS 5.33 A		
260	(Tax expense or (-) income related to profit or loss from continuing operations)	IAS 1.82(d); IAS 12.77		
270	PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS	IAS 1, IG 6		
280	Profit or (-) loss after tax from discontinued operations	IAS 1.82(ea) ; IFRS 5.33(a), 5.33 A; Annex V Part 2.56		
290	PROFIT OR (-) LOSS FOR THE YEAR	IAS 1.81A(a)		

20.4 Geographical breakdown of assets by residence of the counterparty

z-axis	Country of residence of the counterparty
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	References	Gross carrying amount					Accumulated changes in fair value due to credit risk on non-performing exposures
		Of which: held for trading or trading	of which: financial assets subject to impairment	Of which: debt forbearance	Of which: non-performing	Accumulated impairment	
010		Annex V.Part 1.34, Part 2.271, 275	Annex V.Part 2.273	Annex V.Part 2.273	Annex V.Part 2.275	Annex V.Part 2.275	Annex V.Part 2.274
		010	011	012	022	025	040
020	IFRS 9 Appendix A, Annex V.Part 2.272						
030	Annex V.Part 1.42(c)						
040	Annex V.Part 1.42(d)						
050	IAS 32.11						
060	Annex V.Part 1.42(c)						
070	Annex V.Part 1.42(d)						
080	Annex V.Part 1.42(e)						
090	Annex V.Part 1.31, 44(b)						
	Annex V.Part 1.42(a)						
	Central banks						

z-axis
Country of residence of
the counterparty

	References	Gross carrying amount					Accumulated impairment	Accumulated negative changes in fair value due to credit risk on non-performing exposures
		Annex V.Part 1.34, Part 2.271, 275	Annex V.Part 1.15(a), Part 2.273	of which: financial assets subject to impairment	Annex V.Part 2.273	Of which: debt forbearance		
		010	011	012	022	025	031	040
100	General governments							
110	Credit institutions							
120	Other financial corporations							
130	Non-financial corporations							
140	Loans and advances							
150	Central banks							
160	General governments							
170	Credit institutions							
180	Other financial corporations							
190	Non-financial corporations							

Country of residence of the counterparty

z-axis

	Country of residence of the counterparty	References	Gross carrying amount					Accumulated impairment	Accumulated negative changes in fair value due to credit risk on non-performing exposures
			Of which: held for trading or trading	of which: financial assets subject to impairment	Of which: debt forbearance	Of which: non-performing			
			Annex V.Part 1.34, Part 2.271, 275	Annex V.Part 1.15(a), Part 2.273	Annex V.Part 2.273	Annex V.Part 2.275	Annex V.Part 2.275	Annex V.Part 2.274	
			010	011	012	022	025	040	
200	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)							
210	Of which: Loans collateralized by commercial immovable property	Annex V.Part 2.86(a), 87							
220	Households	Annex V.Part 1.42(f)							
230	Of which: Loans collateralized by residential immovable property	Annex V.Part 2.86(a), 87							
240	Of which: Credit for consumption	Annex V.Part 2.88(a)							

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

		Country of residence of the counterparty	References	Nominal amount			Provisions for commitments and guarantees given
					Of which: debt forbearance	Of which: non-performing	
				Annex V.Part 2.118, 271	Annex V.Part 2.240-258	Annex V.Part 2.275	Annex V.Part 2.276
				010	022	025	030
010	Loan commitments given		CRR Annex I; Annex V.Part 1.44(g); Part 2.102-105, 113, 116				
020	Financial guarantees given		IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f); Part 2.102-105, 114, 116				
030	Other Commitments given		CRR Annex I; Annex V.Part 1.44(g); Part 2.102-105, 115, 116				

z-axis

20.6 Geographical breakdown of liabilities by residence of the counterparty

z-axis Country of residence of the counterparty

		References	Carrying amount
			Annex V.Part 1.27, 2.271
			010
010	Derivatives	IFRS 9 Appendix A, Annex V.Part 1.44(e), Part 2.272	
020	Of which: credit institutions	Annex V.Part 1.42(c)	
030	Of which: other financial corporations	Annex V.Part 1.42(d)	
040	Short positions	IFRS 9.BA7(b); Annex V.Part 1.44(d)	
050	Of which: credit institutions	Annex V.Part 1.42(c)	
060	Of which: other financial corporations	Annex V.Part 1.42(d)	
070	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	
080	Central banks	Annex V.Part 1.42(a)	
090	General governments	Annex V.Part 1.42(b)	
100	Credit institutions	Annex V.Part 1.42(c)	
110	Other financial corporations	Annex V.Part 1.42(d)	
120	Non-financial corporations	Annex V.Part 1.42(e)	
130	Households	Annex V.Part 1.42(f)	

20.7.1 Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes

Country of residence of the counterparty

z-axis

		Non-financial corporations Annex V. Part 2.271, 277			
References	Gross carrying amount	of which: loans and advances subject to impairment	Of which: non-performing	Accumulated impairment	Accumulated negative changes in fair value due to credit risk on non-performing exposures
	010	011	012	021	022
A Agriculture, forestry and fishing	NACE Regulation				
B Mining and quarrying	NACE Regulation				
C Manufacturing	NACE Regulation				
D Electricity, gas, steam and air conditioning supply	NACE Regulation				
E Water supply	NACE Regulation				
F Construction	NACE Regulation				
G Wholesale and retail trade	NACE Regulation				
H Transport and storage	NACE Regulation				
I Accommodation and food service activities	NACE Regulation				
J Information and communication	NACE Regulation				

z-axis	Country of residence of the counterparty	References	Non-financial corporations <i>Annex V, Part 2.271, 277</i>						
			Gross carrying amount		Accumulated impairment	Accumulated changes in fair value due to credit risk on non-performing exposures			
			of which: loans and advances subject to impairment	Of which: non-performing					
			<i>Annex V, Part 1.34, Part 2.275</i>						
			010	011	012	021	022		
105		K Financial and insurance activities	NACE Regulation						
110		L Real estate activities	NACE Regulation						
120		M Professional, scientific and technical activities	NACE Regulation						
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	<i>Annex V, Part 1.32</i>						

21. Tangible and intangible assets: assets subject to operating lease

		References	Carrying amount
			Annex V.Part 2.278-279
			010
010	Property plant and equipment	IAS 16.6; IAS 1.54(a)	
020	Revaluation model	IAS 17.49; IAS 16.31, 73(a)(d)	
030	Cost model	IAS 17.49; IAS 16.30, 73(a)(d)	
040	Investment property	IAS 40.IN5; IAS 1.54(b)	
050	Fair value model	IAS 17.49; IAS 40.33-55, 76	
060	Cost model	IAS 17.49; IAS 40.56,79(c)	
070	Other intangible assets	IAS 38.8, 118	
080	Revaluation model	IAS 17.49; IAS 38.75-87, 124(a)(ii)	
090	Cost model	IAS 17.49; IAS 38.74	

22. Asset management, custody and other service functions

22.1 Fee and commission income and expenses by activity

		References	Current period
			Annex V.Part 2.280
			IFRS 7.20(c) 010
010	Fee and commission income	Annex V.Part 2.281-283	
020	Securities		
030	Issuances	Annex V.Part 2.284(a)	
040	Transfer orders	Annex V.Part 2.284(b)	
050	Other	Annex V.Part 2.284(c)	
060	Clearing and settlement	Annex V.Part 2.284(d)	
070	Asset management	Annex V.Part 2.284(e); 285(a)	
080	Custody [by type of customer]	Annex V.Part 2.284(e); 285(b)	
090	Collective investment		
100	Other		
110	Central administrative services for collective investment	Annex V.Part 2.284(e); 285(c)	
120	Fiduciary transactions	Annex V.Part 2.284(e); 285(d)	
130	Payment services	Annex V.Part 2.284(e), 285(e)	

		<i>References</i>	Current period
			<i>Annex V.Part 2.280</i>
		<i>IFRS 7.20(c)</i>	010
140	Customer resources distributed but not managed [by type of product]	<i>Annex V.Part 2.285(f)</i>	
150	<i>Collective investment</i>		
160	<i>Insurance products</i>		
170	<i>Other</i>		
180	Structured Finance	<i>Annex V.Part 2.284(f)</i>	
190	Loan servicing activities	<i>Annex V.Part 2.284(g)</i>	
200	Loan commitments given	<i>IFRS 9.4.2.1 (c)(ii); Annex V.Part 2.284(h)</i>	
210	Financial guarantees given	<i>IFRS 9.4.2.1 (c)(ii); Annex V.Part 2.284(h)</i>	
220	Other	<i>Annex V.Part 2.284(j)</i>	
230	(Fee and commission expenses)	<i>Annex V.Part 2.113-115</i>	
240	(Clearing and settlement)	<i>Annex V.Part 2.284(d)</i>	
250	(Custody)	<i>Annex V.Part 2.285(b)</i>	
260	(Loan servicing activities)	<i>Annex V.Part 2.284(g)</i>	
270	(Loan commitments received)	<i>Annex V.Part 2.284(i)</i>	
280	(Financial guarantees received)	<i>Annex V.Part 2.284(i)</i>	
290	(Other)	<i>Annex V.Part 2.284(j)</i>	

22.2 Assets involved in the services provided

		<i>Reference</i>	Amount of the assets involved in the services provided
			<i>Annex V.Part 2.285(g)</i>
			010
010	Asset management [by type of customer]	<i>Annex V.Part 2.285(a)</i>	
020	Collective investment		
030	Pension funds		
040	Customer portfolios managed on a discretionary basis		

		<i>Reference</i>	Amount of the assets involved in the services provided
			<i>Annex V.Part 2.285(g)</i>
			010
050	Other investment vehicles		
060	Custody assets [by type of customer]	<i>Annex V.Part 2.285(b)</i>	
070	Collective investment		
080	Other		
090	Of which: entrusted to other entities		
100	Central administrative services for collective investment	<i>Annex V.Part 2.285(c)</i>	
110	Fiduciary transactions	<i>Annex V.Part 2.285(d)</i>	
120	Payment services	<i>Annex V.Part 2.285(e)</i>	
130	Customer resources distributed but not managed [by type of product]	<i>Annex V.Part 2.285(f)</i>	
140	Collective investment		
150	Insurance products		
160	Other		

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

30.1 Interests in unconsolidated structured entities

	References	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 exposures given by the reporting institution	Of which: Nominal amount of loan commitments given	Losses incurred by the reporting institution in the current period
	IFRS 12.29(a)	010	IFRS 12.29(a); Annex V, Part 2.286	030	IFRS 12.29(a)	IFRS 12.B26(e)	060	IFRS 12 B26(b); Annex V, Part 2.287
					040	050	060	080
010	Total							

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

	By nature of the activities	References	Carrying amount		
			Securitisation Special Purpose Entities	Asset management	Other activities
			CRR art 4(1)(66)	Annex V.Part 2.285(a)	
		IFRS 12.24, B6.(a)	010	020	030
010	Selected financial assets recognised in the reporting institution's balance sheet	IFRS 12.29(a),(b)			
021	of which: non-performing	Annex V.Part 2.213-239			
030	Derivatives	IFRS 9 Appendix A; Annex V.Part 2.272			
040	Equity instruments	IAS 32.11			
050	Debt securities	Annex V.Part 1.31			
060	Loans and advances	Annex V.Part 1.32			
070	Selected equity and financial liabilities recognised in the reporting institution's balance sheet	IFRS 12.29(a),(b)			
080	Equity instruments issued	IAS 32.11			
090	Derivatives	IFRS 9 Appendix A; Annex V.Part 2.272			
100	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36			
110	Debt securities issued	Annex V.Part 1.37			
			Nominal amount		
120	Off-balance sheet exposures given by the reporting institution	IFRS 12.B26.(e); CRR Annex I; Annex V.Part 2.102-105, 113-115, 118			
131	of which: non-performing	Annex V.Part 2.117			

31. Related parties

31.1 Related parties: amounts payable to and amounts receivable from

		Outstanding balances				
		Parent and entities with joint control or significant influence IAS 24.19(a),(b)	Subsidiaries and other entities of the same group IAS 24.19(c); Annex V.Part 2.289	Associates and joint ventures IAS 24.19(d),(e); Annex V.Part 2.289	Key management of the institution or its parent IAS 24.19(f)	Other related parties IAS 24.19(g)
		010	020	030	040	050
	References Annex V.Part 2.288-291					
010	Selected financial assets					
		IAS 24.18(b)				
020	Equity instruments	IAS 32.11				
030	Debt securities	Annex V.Part 1.31				
040	Loans and advances	Annex V.Part 1.32				
050	of which: non-performing	Annex V. Part 2.213-239				
060	Selected financial liabilities	IAS 24.18(b)				
070	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36				
080	Debt securities issued	Annex V.Part 1.37				
090	Nominal amount of loan commitments, financial guarantees and other commitments given	IAS 24.18(b); CRR Annex I; Annex V.Part 2.102-105, 113-115, 118				
100	of which: non-performing	IAS 24.18(b); Annex V. Part 2.117				

		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
		IAS 24.19(a),(b)	IAS 24.19(c); Annex V.Part 2.289	IAS 24.19(d),(e); Annex V.Part 2.289	IAS 24.19(f)	IAS 24.19(g)
		010	020	030	040	050
	References Annex V.Part 2.288-291					
110	Loan commitments, financial guarantees and other commitments received		IAS 24.18(b); Annex V.Part 2.290			
120	Notional amount of derivatives		Annex V.Part 2.133-135			
131	Accumulated impairment and accumulated negative changes in fair value due to credit risk on non-performing exposures		IAS 24.1(c); Annex V.Part 2.69-71, 291			
132	Provisions on non-performing off-balance sheet exposures		Annex V.Part 2.11, 106, 291			

31.2 Related parties: expenses and income generated by transactions with

	References Annex V.Part 2.288-289, 292-293	Current period				
		Parent and entities with joint control or significant influence IAS 24.19(a),(b) 010	Subsidiaries and other entities of the same group IAS 24.19(c) 020	Associates and joint ventures IAS 24.19(d),(e) 030	Key management of the institution or its parent IAS 24.19(f) 040	Other related parties IAS 24.19(g) 050
010	Interest income IAS 24.18(a); Annex V.Part 2.31					
020	Interest expenses IAS 24.18(a); IAS 1.97; Annex V.Part 2.31					
030	Dividend income IAS 24.18(a); Annex V.Part 2.40					
040	Fee and commission income IAS 24.18(a); IFRS 7.20(c)					
050	Fee and commission expenses IAS 24.18(a); IFRS 7.20(c)					
060	Gains or (-) losses on de-recognition of financial assets and liabilities not measured at fair value through profit or loss IAS 24.18(a)					
070	Gains or (-) losses on de-recognition of other than financial assets IAS 24.18(a); Annex V.Part 2.292					
080	Impairment or (-) reversal of impairment on non-performing exposures IAS 24.18(d); Annex V.Part 2.293					
090	Provisions or (-) reversal of provisions on non-performing exposures Annex V. Part 2.50, 293					

40. Group structure

40.1 Group structure: “entity-by-entity”

LEI code	Entity code	Entity name	Entry date	Share capital of investee	Equity of investee	Total assets of investee	Profit or (-) loss of investee	Residence of investee	Sector of investee
Annex V.Part 2.294-295, 296(a)	Annex V.Part 2.294-295, 296(b)	IFRS 12.12(a), 21(a)(i); Annex V.Part 2.294-295, 296(c)	Annex V.Part 2.294-295, 296(d)	Annex V.Part 2.294-295, 296(e)	IFRS 12.B12(b); Annex V.Part 2.294-295, 296(f)	IFRS 12.B12(b); Annex V.Part 2.294-295, 296(f)	IFRS 12.B12(b); Annex V.Part 2.294-295, 296(f)	IFRS 12.12.(b), 21.(a),(iii); Annex V.Part 2.294-295, 296(g)	Annex V.Part 2.294-295, 296(h)
010	020	030	040	050	060	070	080	090	095

NACE Code	Accumulated equity interest [%]	Voting rights [%]	Group structure [relationship]	Accounting treatment [Accounting Group]	Accounting treatment [CRR Group]	Carrying amount	Acquisition cost	Goodwill link to Investee	Fair value of investments for which there are published price quotations
Annex V.Part 2.294-295, 296(i)	IFRS 12.21(a)(iv); Annex V.Part 2.294-295, 296(j)	IFRS 12.21(a)(iv); Annex V.Part 2.294-295, 296(k)	IFRS 12.10(a)(i); Annex V.Part 2.294-295, 296(l)	IFRS 12.21(b); Annex V.Part 2.294-295, 296(m)	CRR art 18; Annex V.Part 2.294-295, 296(n)	Annex V.Part 2.294-295, 296(o)	Annex V.Part 2.294-295, 296(p)	Annex V.Part 2.294-295, 296(q)	IFRS 12.21(b)(iii); Annex V.Part 2.294-295, 296(r)
100	110	120	130	140	150	160	170	180	190

40.2. Group structure: “instrument-by-instrument”

Security code	Entity code	Holding company LEI code	Holding company code	Holding company name	Accumulated equity interest (%)	Carrying amount	Acquisition cost
Annex V.Part 2.297(a)	Annex V.Part 2.296(b), 297(c)	Annex V.Part 2.297(b)	Annex V.Part 2.297(b)		Annex V.Part 2.296(j), 297(c)	Annex V.Part 2.296(o), 297(c)	Annex V.Part 2.296(p), 297(c)
010	020	030	040	050	060	070	080

41. Fair value

41.1 Fair value hierarchy: financial instruments at amortised cost

	References Annex V.Part 2.298	Fair value IFRS 7.25-26	Fair value hierarchy IFRS 13.97, 93(b)		
			Level 1 IFRS 13.76	Level 2 IFRS 13.81	Level 3 IFRS 13.86
ASSETS		010	020	030	040
015 Financial assets at amortised cost	IFRS 7.8(f); IFRS 9.4.1.2				
016 Debt securities	Annex V.Part 1.31				
017 Loans and advances	Annex V.Part 1.32				
LIABILITIES					
070 Financial liabilities measured at amortised cost	IFRS 7.8(g); IFRS 9.4.2.1				
080 Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36				
090 Debt securities issued	Annex V.Part 1.37				
100 Other financial liabilities	Annex V.Part 1.38-41				

41.2 Use of the Fair Value Option

		References	Carrying amount Annex V.Part 1.27			
			Accounting mismatch	Managed on a fair value basis	Hybrid contracts	Managed for credit risk
ASSETS						
010	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IFRS 9.4.1.5	IFRS 9.B4.1.29	IFRS 9.B4.1.33	IFRS 9.4.3.6; IFRS 9.4.3.7; Annex V.Part 2.300	IFRS 9.6.7; IFRS 7.8(a)(e); Annex V.Part 2.301
030	Debt securities	Annex V.Part 1.31				
040	Loans and advances	Annex V.Part 1.32				
LIABILITIES						
050	Financial liabilities designated at fair value through profit or loss	IFRS 7.8 (e)(i); IFRS 9.4.2.2				
060	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36				
070	Debt securities issued	Annex V.Part 1.37				
080	Other financial liabilities	Annex V.Part 1.38-41				

42. **Tangible and intangible assets: carrying amount by measurement method**

		References <i>Annex V.Part 2.302</i>	Carrying amount
			010
010	Property plant and equipment	IAS 16.6; IAS 16.29; IAS 1.54(a)	
020	Revaluation model	IAS 16.31, 73(a),(d)	
030	Cost model	IAS 16.30, 73(a),(d)	
040	Investment property	IAS 40.5, 30; IAS 1.54(b)	
050	Fair value model	IAS 40.33-55, 76	
060	Cost model	IAS 40.56, 79(c)	
070	Other intangible assets	IAS 38.8, 118, 122 ; <i>Annex V.Part 2.303</i>	
080	Revaluation model	IAS 38.75-87, 124(a)(ii)	
090	Cost model	IAS 38.74	

43. Provisions

		Carrying amount Annex V, Part 1.27					
		Pensions and other post employment defined benefit obligations	Other long term employee benefits	Restructuring	Pending legal issues and tax litigation	Other commitments and guarantees given measured under IAS 37 and guarantees given measured under IFRS 4	Other provisions
		IAS 19.63; IAS 1.78(d); Annex V, Part 2.9	IAS 19.153; IAS 1.78(d); Annex V, Part 2.10	IAS 37.70-83	IAS 37.14	IAS 37; IFRS 4; Annex V, Part 2.304-305	IAS 37.14
010		010	020	030	040	055	060
		References National GAAP compatible IFRS					
010	Opening balance [carrying amount at the beginning of the period]	IAS 37.84 (a)					
020	Additions, including increases in existing provisions	IAS 37.84 (b)					
030	(-) Amounts used	IAS 37.84 (c)					
040	(-) Unused amounts reversed during the period	IAS 37.84 (d)					
050	Increase in the discounted amount [passage of time] and effect of any change in the discount rate	IAS 37.84 (e)					
060	Other movements						
070	Closing balance [carrying amount at the end of the period]	IAS 37.84 (a)					

44 Defined benefit plans and employee benefits

44.1 Components of net defined benefit plan assets and liabilities

		References	Amount
			Annex V.Part 2.306-307
			010
010	Fair value of defined benefit plan assets	IAS 19.140(a)(i), 142	
020	Of which: Financial instruments issued by the institution	IAS 19.143	
030	Equity instruments	IAS 19.142(b)	
040	Debt instruments	IAS 19.142(c)	
050	Real estate	IAS 19.142(d)	
060	Other defined benefit plan assets		
070	Present value of defined benefit obligations	IAS 19.140(a)(ii)	
080	Effect of the asset ceiling	IAS 19.140(a)(iii)	
090	Net defined benefit assets [Carrying amount]	IAS 19.63; Annex V.Part 2.308	
100	Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]	IAS 19.63, IAS 1.78(d); Annex V.Part 2.9	
110	Memo item: Fair value of any right to reimbursement recognised as an asset	IAS 19.140(b)	

44.2 Movements in defined benefit obligations

		References	Defined benefit obligations
			Annex V.Part 2.306, 309
			010
010	Opening balance [present value]	IAS 19.140(a)(ii)	
020	Current service cost	IAS 19.141(a)	
030	Interest cost	IAS 19.141(b)	
040	Contributions paid	IAS 19.141(f)	

		<i>References</i>	Defined benefit obligations
			<i>Annex V.Part 2.306, 309</i>
			010
050	Actuarial (-) gains or losses from changes in demographic assumptions	IAS 19.141(c)(ii)	
060	Actuarial (-) gains or losses from changes in financial assumptions	IAS 19.141(c)(iii)	
070	Foreign currency exchange increase or (-) decrease	IAS 19.141(e)	
080	Benefits paid	IAS 19.141(g)	
090	Past service cost, including gains and losses arising from settlements	IAS 19.141(d)	
100	Increase or (-) decrease through business combinations and disposals	IAS 19.141(h)	
110	Other increases or (-) decreases		
120	Closing balance [present value]	IAS 19.140(a)(ii); Annex V.Part 2.310	

44.3 Memo items [related to staff expenses]

		<i>References</i>	Current period
			010
010	Pension and similar expenses	<i>Annex V.Part 2.311(a)</i>	
020	Share based payments	<i>IFRS 2.44; Annex V.Part 2.311(b)</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

		References	Current period	Changes in fair value due to credit risk
				Annex V.Part 2.312
			010	020
010	Financial assets designated at fair value through profit or loss	IFRS 7.20(a)(i); IFRS 9.4.1.5		
020	Financial liabilities designated at fair value through profit or loss	IFRS 7.20(a)(i); IFRS 9.4.2.2		
030	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS	IFRS 7.20(a)(i)		

45.2 Gains or losses on derecognition of non-financial assets

		References	Current period
			Annex V.Part 2.313
			010
020	Investment property	IAS 40.69; IAS 1.34(a), 98(d)	
030	Intangible assets	IAS 38.113-115A; IAS 1.34(a)	
040	Other assets	IAS 1.34 (a)	
050	GAINS OR (-) LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS	IAS 1.34	

45.3 Other operating income and expenses

		References	Income	Expenses
			010	020
010	Changes in fair value in tangible assets measured using the fair value model	IAS 40.76(d); Annex V.Part 2.314		
020	Investment property	IAS 40.75(f); Annex V.Part 2.314		
030	Operating leases other than investment property	IAS 17.50, 51, 56(b); Annex V.Part 2.315		
040	Other	Annex V.Part 2.316		
050	OTHER OPERATING INCOME OR EXPENSES	Annex V.Part 2.314-316		

46. Statement of changes in equity

Sources of equity changes	References	Capital	Share premium	Equity instruments issued other than Capital	Other equity	Accumulated other comprehensive income
		IAS 1.106, 54(r) 010	IAS 1.106, 78(e) 020	IAS 1.106, Annex V, Part 2.18-19 030	IAS 1.106; Annex V, Part 2.20 040	IAS 1.106 050
010 Opening balance [before restatement]						
020 Effects of corrections of errors	IAS 1.106.(b); IAS 8.42					
030 Effects of changes in accounting policies	IAS 1.106.(b); IAS 1.16; IAS 8.22					
040 Opening balance [current period]						
050 Issuance of ordinary shares	IAS 1.106.(d).(iii)					
060 Issuance of preference shares	IAS 1.106.(d).(iii)					
070 Issuance of other equity instruments	IAS 1.106.(d).(iii)					
080 Exercise or expiration of other equity instruments issued	IAS 1.106.(d).(iii)					
090 Conversion of debt to equity	IAS 1.106.(d).(iii)					

	Sources of equity changes	References	Capital		Share premium	Equity instruments issued other than Capital	Other equity	Accumulated other comprehensive income
			IAS 1.106, 54(r)	IAS 1.106, 78(e)				
			010	020	030	040	050	
100	Capital reduction	IAS 1.106.(d).(iii)						
110	Dividends	IAS 1.106.(d).(iii); IAS 32.35; IAS 1.106						
120	Purchase of treasury shares	IAS 1.106.(d).(iii); IAS 32.33						
130	Sale or cancellation of treasury shares	IAS 1.106.(d).(iii); IAS 32.33						
140	Reclassification of financial instruments from equity to liability	IAS 1.106.(d).(iii)						
150	Reclassification of financial instruments from liability to equity	IAS 1.106.(d).(iii)						
160	Transfers among components of equity	IAS 1.106.(d).(iii); Annex V, Part 2.318						
170	Equity increase or (-) decrease resulting from business combinations	IAS 1.106.(d).(iii)						

Sources of equity changes	References	Capital	Share premium	Equity instruments issued other than Capital	Other equity	Accumulated other comprehensive income
		IAS 1.106, 54(r) 010	IAS 1.106, 78(e) 020	IAS 1.106, Annex V, Part 2.18-19 030	IAS 1.106; Annex V, Part 2.20 040	IAS 1.106 050
180 Share based payments	IAS 1.106.(d)(iii); IFRS 2.10					
190 Other increase or (-) decrease in equity	IAS 1.106(d)					
200 Total comprehensive income for the year	IAS 1.106(d)(i)-(ii); IAS 1.81A(c); IAS 1.1G6					
210 Closing balance [current period]						

	Sources of equity changes	References	Retained earnings	Revaluation reserves	Other reserves	(-) Treasury shares	Profit or (-) loss attributable to owners of the parent
			CRR art 4(1)(123)	IFRS 1.30 D5-D8	IAS 1.106, 54(c)	IAS 1.106; IAS 32.34, 33; Annex V, Part 2.30	IAS 1.106(a)
010	Opening balance [before restatement]		060	070	080	090	100
020	Effects of corrections of errors	IAS 1.106.(b); IAS 8.42					
030	Effects of changes in accounting policies	IAS 1.106.(b); IAS 1.106; IAS 8.22					
040	Opening balance [current period]						
050	Issuance of ordinary shares	IAS 1.106.(d).(iii)					
060	Issuance of preference shares	IAS 1.106.(d).(iii)					
070	Issuance of other equity instruments	IAS 1.106.(d).(iii)					
080	Exercise or expiration of other equity instruments issued	IAS 1.106.(d).(iii)					
090	Conversion of debt to equity	IAS 1.106.(d).(iii)					

Sources of equity changes	References	Retained earnings	Revaluation reserves	Other reserves	(-) Treasury shares	Profit or (-) loss attributable to owners of the parent
100	Capital reduction	IAS 1.106.(d).(iii)	070	080	090	100
110	Dividends	IAS 1.106.(d).(iii); IAS 32.35; IAS 1.IG6				
120	Purchase of treasury shares	IAS 1.106.(d).(iii); IAS 32.33				
130	Sale or cancellation of treasury shares	IAS 1.106.(d).(iii); IAS 32.33				
140	Reclassification of financial instruments from equity to liability	IAS 1.106.(d).(iii)				
150	Reclassification of financial instruments from liability to equity	IAS 1.106.(d).(iii)				
160	Transfers among components of equity	IAS 1.106.(d).(iii); Annex V, Part 2.318				
170	Equity increase or (-) decrease resulting from business combinations	IAS 1.106.(d).(iii)				

Sources of equity changes	References	Retained earnings	Revaluation reserves	Other reserves	(-) Treasury shares	Profit or (-) loss attributable to owners of the parent
		CRR art 4(1)(123)	IFRS 1.30 D5-D8	IAS 1.106, 54(c)	IAS 1.106; IAS 32.34, 33; Annex V, Part 2.30	IAS 1.106(a)
180	Share based payments	060	070	080	090	100
190	Other increase or (-) decrease in equity					
200	Total comprehensive income for the year					
210	Closing balance [current period]					

Sources of equity changes	References	(-) Interim dividends	Minority interests		Total
			Accumulated Other Comprehensive Income	Other items	
		IAS 1.106; IAS 32.35	IAS 1.54(q), 106(a)	IAS 1.54(q), 106(a)	IAS 1.9(c), IG6
		110	120	130	140
010	Opening balance [before restatement]				
020	Effects of corrections of errors	IAS 1.106.(b); IAS 8.42			
030	Effects of changes in accounting policies	IAS 1.106.(b); IAS 1.IG6; IAS 8.22			
040	Opening balance [current period]				
050	Issuance of ordinary shares	IAS 1.106.(d).(iii)			
060	Issuance of preference shares	IAS 1.106.(d).(iii)			
070	Issuance of other equity instruments	IAS 1.106.(d).(iii)			
080	Exercise or expiration of other equity instruments issued	IAS 1.106.(d).(iii)			
090	Conversion of debt to equity	IAS 1.106.(d).(iii)			

Sources of equity changes	References	(-) Interim dividends	Minority interests		Total
			Accumulated Other Comprehensive Income	Other items	
		IAS 1.106; IAS 32.35	IAS 1.54(q), 106(a)	IAS 1.54(q), 106(a)	IAS 1.9(c), IG6
		110	120	130	140
100 Capital reduction	IAS 1.106.(d).(iii)				
110 Dividends	IAS 1.106.(d).(iii); IAS 32.35; IAS 1.IG6				
120 Purchase of treasury shares	IAS 1.106.(d).(iii); IAS 32.33				
130 Sale or cancellation of treasury shares	IAS 1.106.(d).(iii); IAS 32.33				
140 Reclassification of financial instruments from equity to liability	IAS 1.106.(d).(iii)				
150 Reclassification of financial instruments from liability to equity	IAS 1.106.(d).(iii)				
160 Transfers among components of equity	IAS 1.106.(d).(iii); Annex V.Part 2.318				
170 Equity increase or (-) decrease resulting from business combinations	IAS 1.106.(d).(iii)				

	Sources of equity changes	References	(-) Interim dividends	Minority interests		Total
				Accumulated Other Comprehensive Income	Other items	
180	Share based payments	IAS 1.106.(d)(iii); IFRS 2.10	IAS 1.106; IAS 32.35 110	IAS 1.54(q), 106(a) 120	IAS 1.54(q), 106(a) 130	IAS 1.9(c), IAS 1.106 140
190	Other increase or (-) decrease in equity	IAS 1.106.(d)				
200	Total comprehensive income for the year	IAS 1.106.(d)(i)-(ii); IAS 1.81A.(c); IAS 1.106				
210	Closing balance [current period]					