

## II

(Non-legislative acts)

## REGULATIONS

**REGULATION (EU) 2020/605 OF THE EUROPEAN CENTRAL BANK****of 9 April 2020****amending Regulation (EU) 2015/534 on reporting of supervisory financial information  
(ECB/2020/22)**

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions<sup>(1)</sup>, and in particular Article 4(1) and (3), Article 6(2), Article 6(5)(d) and Article 10 thereof,

Having regard to Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17)<sup>(2)</sup>, and in particular Article 21(1), Article 140 and Article 141(1) thereof,

Whereas:

- (1) Regulation (EU) 2015/534 of the European Central Bank (ECB/2015/13)<sup>(3)</sup> lays down reporting requirements concerning the supervisory financial information to be submitted by supervised entities to national competent authorities.
- (2) Regulation (EU) 2015/534 (ECB/2015/13) requires supervised entities to report supervisory financial information based on the templates developed by the European Banking Authority and laid down by Commission Implementing Regulation (EU) No 680/2014<sup>(4)</sup>.
- (3) Implementing Regulation (EU) No 680/2014 has recently been amended, resulting in changes to the templates and instructions regarding the reporting of supervisory financial information.
- (4) It is necessary to align Regulation (EU) 2015/534 (ECB/2015/13) with the amending Commission Implementing Regulation (EU) 2020/429<sup>(5)</sup>.
- (5) Therefore, Regulation (EU) 2015/534 (ECB/2015/13) should be amended accordingly in line with the procedure of Articles 26(7) and 26(8) of Regulation (EU) No 1024/2013,

<sup>(1)</sup> OJ L 287, 29.10.2013, p. 63.

<sup>(2)</sup> OJ L 141, 14.5.2014, p. 1.

<sup>(3)</sup> Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (ECB/2015/13) (OJ L 86, 31.3.2015, p. 13).

<sup>(4)</sup> Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1).

<sup>(5)</sup> Commission Implementing Regulation (EU) 2020/429 of 14 February 2020 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 96, 30.3.2020, p. 1).

HAS ADOPTED THIS REGULATION:

*Article 1*

**Amendments**

Regulation (EU) 2015/534 (ECB/2015/13) is amended as follows:

1. Annex I entitled 'Simplified supervisory financial reporting' is amended in accordance with Annex I to this Regulation;
2. Annex II entitled 'Over-simplified supervisory financial reporting' is amended in accordance with Annex II to this Regulation;
3. Annex IV entitled "FINREP data points" under IFRS or National GAAP compatible with IFRS' is replaced by Annex III to this Regulation;
4. Annex V entitled "FINREP data points" under national accounting frameworks' is replaced by Annex IV to this Regulation.

*Article 2*

**Final provisions**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 June 2020.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Frankfurt am Main, 9 April 2020.

*For the Governing Council of the ECB*  
*The President of the ECB*  
Christine LAGARDE

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## ANNEX I

Annex I to Regulation (EU) 2015/534 (ECB/2015/13) entitled 'Simplified supervisory financial reporting' is amended as follows:

Tables 1 and 2 are replaced by the following:

*Table 1*

Template number	Name of the template or of the group of template
	<b>PART 1 [QUARTERLY FREQUENCY]</b>
	<b>Balance Sheet Statement [Statement of Financial Position]</b>
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	<b>Statement of profit or loss</b>
	<b>Breakdown of financial assets by instrument and by counterparty sector</b>
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	<b>Breakdown of non-trading loans and advances by product</b>
6.1	<b>Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes</b>
	<b>Breakdown of financial liabilities</b>
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	<b>Loan commitments, financial guarantees and other commitments</b>
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	<b>Derivatives – Trading and economic hedges</b>

Template number	Name of the template or of the group of template
	<b>Hedge accounting</b>
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
	<b>Movements in allowances and provisions for credit losses</b>
12.1	Movements in allowances and provisions for credit losses
	<b>Collateral and guarantees received</b>
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]
13.3.1	Collateral obtained by taking possession accumulated
14	<b>Fair value hierarchy: financial instruments at fair value</b>
	<b>Breakdown of selected statement of profit or loss items</b>
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
	<b>Reconciliation between accounting and CRR scope of consolidation: Balance Sheet</b>
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures – loan commitments, financial guarantees and other commitments given
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
	<b>Information on performing and non-performing exposures</b>
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	<b>Forborne exposures</b>
<b>PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]</b>	
	<b>Geographical breakdown</b>
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty

Template number	Name of the template or of the group of template
	<b>PART 4 [ANNUAL]</b>
	<b>Group structure</b>
40.1	Group structure: "entity-by-entity"

Table 2

Template number	Name of the template or of the group of template
	<b>PART 1 [QUARTERLY FREQUENCY]</b>
	<b>Balance Sheet Statement [Statement of Financial Position]</b>
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	<b>Statement of profit or loss</b>
	<b>Breakdown of financial assets by instrument and by counterparty sector</b>
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets

Template number	Name of the template or of the group of template
5.1	<b>Breakdown of non-trading loans and advances by product</b>
6.1	<b>Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes</b>
	<b>Breakdown of financial liabilities</b>
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	<b>Loan commitments, financial guarantees and other commitments</b>
9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	<b>Derivatives – Trading and economic hedges</b>
	<b>Hedge accounting</b>
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
11.2	Derivatives – Hedge accounting under national GAAP: Breakdown by type of risk
	<b>Movements in allowances and provisions for credit losses</b>
12	Movements in allowances for credit losses and impairment of equity instruments under national GAAP
12.1	Movements in allowances and provisions for credit losses
	<b>Collateral and guarantees received</b>
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]
13.3.1	Collateral obtained by taking possession accumulated
14	<b>Fair value hierarchy: financial instruments at fair value</b>
	<b>Breakdown of selected statement of profit or loss items</b>
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
16.4	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by risk

Template number	Name of the template or of the group of template
	<b>Reconciliation between accounting and CRR scope of consolidation: Balance Sheet</b>
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets
17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures – loan commitments, financial guarantees and other commitments given
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
	<b>Information on performing and non-performing exposures</b>
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	<b>Forborne exposures</b>
<b>PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]</b>	
	<b>Geographical breakdown</b>
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty
<b>PART 4 [ANNUAL]</b>	
	<b>Group structure</b>
40.1	Group structure: “entity-by-entity”

## ANNEX II

Annex II to Regulation (EU) 2015/534 (ECB/2015/13) entitled 'Over-simplified supervisory financial reporting' is amended as follows:

Tables 3 and 4 are replaced by the following:

*Table 3*

Template number	Name of the template or of the group of template
	<b>PART 1 [QUARTERLY FREQUENCY]</b>
	<b>Balance Sheet Statement [Statement of Financial Position]</b>
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	<b>Statement of profit or loss</b>
	<b>Breakdown of financial assets by instrument and by counterparty sector</b>
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	Breakdown of non-trading loans and advances by product
	<b>Breakdown of financial liabilities</b>
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	<b>Loan commitments, financial guarantees and other commitments</b>
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
10	<b>Derivatives – Trading and economic hedges</b>

Template number	Name of the template or of the group of template
	<b>Hedge accounting</b>
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
	<b>Movements in allowances and provisions for credit losses</b>
12.1	Movements in allowances and provisions for credit losses
14	<b>Fair value hierarchy: financial instruments at fair value</b>
	<b>Information on performing and non-performing exposures</b>
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	<b>Forborne exposures</b>

Table 4

Template number	Name of the template or of the group of template
	<b>PART 1 [QUARTERLY FREQUENCY]</b>
	<b>Balance Sheet Statement [Statement of Financial Position]</b>
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	<b>Statement of profit or loss</b>
	<b>Breakdown of financial assets by instrument and by counterparty sector</b>
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
4.6	Breakdown of financial assets by instrument and by counterparty sector: trading financial assets

Template number	Name of the template or of the group of template
4.7	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss
4.8	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity
4.9	Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at a cost-based method
4.10	Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets
5.1	Breakdown of non-trading loans and advances by product
	<b>Breakdown of financial liabilities</b>
8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	<b>Loan commitments, financial guarantees and other commitments</b>
9.1	Off-balance sheet exposures under national GAAP: loan commitments, financial guarantees and other commitments given
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
10	<b>Derivatives – Trading and economic hedges</b>
	<b>Hedge accounting</b>
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
11.2	Derivatives – Hedge accounting under national GAAP: Breakdown by type of risk
	<b>Movements in allowances and provisions for credit losses</b>
12	Movements in allowances for credit losses and impairment of equity instruments under national GAAP
12.1	Movements in allowances and provisions for credit losses
	<b>Information on performing and non-performing exposures</b>
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	<b>Forborne exposures'</b>

Annex IV to Regulation (EU) 2015/534 (ECB/2015/13) entitled “FINREP data points” under IFRS or National GAAP compatible with IFRS’ is replaced by the following:

‘ANNEX IV

FINREP templates for IFRS		
Template number	Template code	Name of the template or of the group of template
		<b>PART 1 [QUARTERLY FREQUENCY]</b>
		<b>Balance Sheet Statement [Statement of Financial Position]</b>
1.1	F 01.01	Balance Sheet Statement: assets
1.2	F 01.02	Balance Sheet Statement: liabilities
1.3	F 01.03	Balance Sheet Statement: equity
2	F 02.00	<b>Statement of profit or loss</b>
5.1	F 05.01	<b>Breakdown of non-trading loans and advances by product</b>
		<b>Breakdown of financial liabilities</b>
8.1	F 08.01	Breakdown of financial liabilities by product and by counterparty sector
8.2	F 08.02	Subordinated financial liabilities
10	F 10.00	<b>Derivatives - Trading and economic hedges</b>
		<b>Hedge accounting</b>
11.1	F 11.01	Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge
		<b>Information on performing and non-performing exposures</b>
18.0	F 18.00	Information on performing and non-performing exposures
19	F 19.00	<b>Forborne exposures</b>

COLOUR CODE IN TEMPLATES

 Data point to be submitted

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

## 1.1 Assets

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	<b>Cash, cash balances at central banks and other demand deposits</b>	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	<b>Financial assets held for trading</b>	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	<b>Non-trading financial assets mandatorily at fair value through profit or loss</b>	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	<b>Financial assets designated at fair value through profit or loss</b>	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	<b>Financial assets at fair value through other comprehensive income</b>	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	<b>Financial assets at amortised cost</b>	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	<b>Derivatives – Hedge accounting</b>	IFRS 9.6.2.1; Annex V.Part 1.22	11	
250	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	IAS 39.89A(a); IFRS 9.6.5.8		
260	<b>Investments in subsidiaries, joint ventures and associates</b>	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	<b>Tangible assets</b>			
280	Property, Plant and Equipment	IAS 16.6; IAS 1.54(a); IFRS 16.47(a)	21, 42	
290	Investment property	IAS 40.5; IAS 1.54(b); IFRS 16.48	21, 42	
300	<b>Intangible assets</b>	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; IFRS 16.47 (a)	21, 42	
330	<b>Tax assets</b>	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	<b>Other assets</b>	Annex V.Part 2.5		
370	<b>Non-current assets and disposal groups classified as held for sale</b>	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
380	<b>TOTAL ASSETS</b>	IAS 1.9(a), IG 6		

## 1.2 Liabilities

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
010	<b>Financial liabilities held for trading</b>	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.BA.7(b)	8	
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	<b>Financial liabilities designated at fair value through profit or loss</b>	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	<b>Financial liabilities measured at amortised cost</b>	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	<b>Derivatives – Hedge accounting</b>	IFRS 9.6.2.1; Annex V.Part 1.26	11	
160	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	IAS 39.89A(b), IFRS 9.6.5.8		
170	<b>Provisions</b>	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	

		References	Breakdown in table	Carrying amount
				Annex V.Part 1.27
				010
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	
240	<b>Tax liabilities</b>	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	<b>Share capital repayable on demand</b>	IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	<b>Other liabilities</b>	Annex V.Part 2.13		
290	<b>Liabilities included in disposal groups classified as held for sale</b>	IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
300	<b>TOTAL LIABILITIES</b>	IAS 1.9(b);IG 6		

### 1.3 Equity

		References	Breakdown in table	Carrying amount
				010
010	<b>Capital</b>	IAS 1.54(r), BAD art 22	46	
020	Paid up capital	IAS 1.78(e)		
030	Unpaid capital which has been called up			

		References	Breakdown in table	Carrying amount
				010
040	<b>Share premium</b>	IAS 1.78(e); CRR art 4(1)(124)	46	
050	<b>Equity instruments issued other than capital</b>	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	<b>Other equity</b>	IFRS 2.10; Annex V.Part 2.20		
090	<b>Accumulated other comprehensive income</b>	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		
120	<i>Actuarial gains or (-) losses on defined benefit pension plans</i>	IAS 1.7, IG6; IAS 19.120(c)		
122	<i>Non-current assets and disposal groups classified as held for sale</i>	IFRS 5.38, IG Example 12		
124	<i>Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates</i>	IAS 1.IG6; IAS 28.10		
320	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income</i>	IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21		
330	<i>Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income</i>	IAS 1.7(e); IFRS 9.5.7.5; 6.5.3; IFRS 7.24C; Annex V.Part 2.22		
340	<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 2.22		
350	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]</i>	IAS 1.7(e); IFRS 9.5.7.5; 6.5.8(a); Annex V.Part 2.57		
360	<i>Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk</i>	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)		

		References	Breakdown in table	Carrying amount
				010
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		
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	<b>Retained earnings</b>	CRR art 4(1)(123)		
200	<b>Revaluation reserves</b>	IFRS 1.30, D5-D8; Annex V.Part 2.28		
210	<b>Other reserves</b>	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	(-) <b>Treasury shares</b>	IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30	46	
250	<b>Profit or loss attributable to owners of the parent</b>	IAS 1.81B (b)(ii)	2	

		References	Breakdown in table	Carrying amount
				010
260	(-) <b>Interim dividends</b>	IAS 32.35		
270	<b>Minority interests [Non-controlling interests]</b>	IAS 1.54(q)		
280	Accumulated Other Comprehensive Income	CRR art 4(1)(100)	46	
290	Other items		46	
300	<b>TOTAL EQUITY</b>	IAS 1.9(c), IG 6	46	
310	<b>TOTAL EQUITY AND TOTAL LIABILITIES</b>	IAS 1.IG6		

## 2. Statement of profit or loss

		References	Breakdown in table	Current period
				010
010	<b>Interest income</b>	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		
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		

		References	Breakdown in table	Current period
				010
090	<b>(Interest expenses)</b>	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	<b>(Expenses on share capital repayable on demand)</b>	IFRIC 2.11		
160	<b>Dividend income</b>	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		
200	<b>Fee and commission income</b>	IFRS 7.20(c)	22	
210	<b>(Fee and commission expenses)</b>	IFRS 7.20(c)	22	

		References	Breakdown in table	Current period
				010
220	<b>Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net</b>	<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	<b>Gains or (-) losses on financial assets and liabilities held for trading, net</b>	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.43, 46</i>	16	
287	<b>Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net</b>	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46</i>		
290	<b>Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net</b>	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.44</i>	16, 45	
300	<b>Gains or (-) losses from hedge accounting, net</b>	<i>Annex V.Part 2.47</i>	16	
310	<b>Exchange differences [gain or (-) loss], net</b>	<i>IAS 21.28, 52 (a)</i>		
330	<b>Gains or (-) losses on derecognition of non-financial assets, net</b>	<i>IAS 1.34; Annex V. Part 2.48</i>	45	
340	<b>Other operating income</b>	<i>Annex V.Part 2.314-316</i>	45	
350	<b>(Other operating expenses)</b>	<i>Annex V.Part 2.314-316</i>	45	
355	<b>TOTAL OPERATING INCOME, NET</b>			
360	<b>(Administrative expenses)</b>			
370	<b>(Staff expenses)</b>	<i>IAS 19.7; IAS 1.102, IG 6</i>	44	

		References	Breakdown in table	Current period
				010
380	(Other administrative expenses)		16	
385	<b>(Cash contributions to resolution funds and deposit guarantee schemes)</b>	<i>Annex V.Part 2.48i</i>		
390	<b>(Depreciation)</b>	<i>IAS 1.102, 104</i>		
400	(Property, Plant and Equipment)	<i>IAS 1.104; IAS 16.73(e)(vii)</i>		
410	(Investment Properties)	<i>IAS 1.104; IAS 40.79(d)(iv)</i>		
420	(Other intangible assets)	<i>IAS 1.104; IAS 38.118(e)(vi)</i>		
425	<b>Modification gains or (-) losses, net</b>	<i>IFRS 9.5.4.3, IFRS 9 Appendix A; Annex V Part 2.49</i>		
426	Financial assets at fair value through other comprehensive income	<i>IFRS 7.35J</i>		
427	Financial assets at amortised cost	<i>IFRS 7.35J</i>		
430	<b>(Provisions or (-) reversal of provisions)</b>	<i>IAS 37.59, 84; IAS 1.98(b)(f)(g)</i>	9 12 43	
435	(payment commitments to resolution funds and deposit guarantee schemes)	<i>Annex V.Part 2.48i</i>		
440	(Commitments and guarantees given)	<i>IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50</i>		
450	(Other provisions)			
460	<b>(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)</b>	<i>IFRS 7.20(a)(viii); IFRS 9.5.4.4; Annex V Part 2.51, 53</i>	12	
481	(Financial assets at fair value through other comprehensive income)	<i>IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8</i>	12	
491	(Financial assets at amortised cost)	<i>IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8</i>	12	

		References	Breakdown in table	Current period
				010
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	<b>Negative goodwill recognised in profit or loss</b>	IFRS 3.Appendix B64(n)(i)		
590	<b>Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method</b>	Annex V.Part 2.54		
600	<b>Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations</b>	IFRS 5.37; Annex V.Part 2.55		
610	<b>PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS</b>	IAS 1.102, IG 6; IFRS 5.33 A		
620	(Tax expense or (-) income related to profit or loss from continuing operations)	IAS 1.82(d); IAS 12.77		
630	<b>PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS</b>	IAS 1, IG 6		
640	<b>Profit or (-) loss after tax from discontinued operations</b>	IAS 1.82(ea) ; IFRS 5.33(a), 5.33 A; Annex V Part 2.56		
650	Profit or (-) loss before tax from discontinued operations	IFRS 5.33(b)(i)		

		<i>References</i>	Breakdown in table	Current period
				010
660	(Tax expense or (-) income related to discontinued operations)	<i>IFRS 5.33 (b)(ii),(iv)</i>		
670	<b>PROFIT OR (-) LOSS FOR THE YEAR</b>	<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>		

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

			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 1.34	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
By product	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	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households
					Annex V.Part 1.34	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)
			005	010	020	030	040	050	060	
<b>By collateral</b>	090	of which: Loans collateralized by immovable property	Annex V.Part 2.86(a), 87							
	100	of which: other collateralized loans	Annex V.Part 2.86(b), 87							
<b>By purpose</b>	110	of which: credit for consumption	Annex V.Part 2.88(a)							
	120	of which: lending for house purchase	Annex V.Part 2.88(b)							
<b>By subordination</b>	130	of which: project finance loans	Annex V.Part 2.89; CRR Art 147(8)							

## 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 7.24A(a); IFRS 9.6		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.101
			010	020	030	037		040
010	<b>Derivatives</b>	IFRS 9.BA.7(a)						
020	<b>Short positions</b>	FRS 9.BA.7(b)						
030	Equity instruments	IAS 32.11						
040	Debt securities	Annex V.Part 1.31						
050	<b>Deposits</b>	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						

		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
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						
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						

		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
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						
210	Other financial corporations	Annex V.Part 1.42(d),44(c)						

		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
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						

		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
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						
310	Households	Annex V.Part 1.42(f), 44(c)						
320	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1						
330	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2						
340	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97						

		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
350	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4						
360	<b>Debt securities issued</b>	Annex V.Part 1.37, Part 2.98						
370	Certificates of deposits	Annex V.Part 2.98(a)						
380	Asset-backed securities	CRR art 4(1)(61)						
390	Covered bonds	CRR art 129						
400	Hybrid contracts	Annex V.Part 2.98(d)						
410	Other debt securities issued	Annex V.Part 2.98(e)						
420	Convertible compound financial instruments	IAS 32.AG 31						

		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
430	Non-convertible							
440	<b>Other financial liabilities</b>	Annex V.Part 1.38-41						
445	of which: lease liabilities	IFRS 16.22, 26-28, 47(b)						
450	<b>FINANCIAL LIABILITIES</b>							

## 8.2 Subordinated financial liabilities

		References	Carrying amount	
			Designated at fair value through profit or loss	At amortized cost
			IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1
			010	020
010	<b>Deposits</b>	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
020	<b>Debt securities issued</b>	Annex V.Part 1.37		
030	<b>SUBORDINATED FINANCIAL LIABILITIES</b>	Annex V.Part 2.99-100		

## 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.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
010	<b>Interest rate</b>	Annex V.Part 2.129(a)				
020	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
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	<b>Equity</b>	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				

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
130	<b>Foreign exchange and gold</b>	<i>Annex V.Part 2.129(c)</i>				
140	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
150	OTC options	<i>Annex V.Part 2.136</i>				
160	OTC other	<i>Annex V.Part 2.136</i>				
170	Organized market options	<i>Annex V.Part 2.136</i>				
180	Organized market other	<i>Annex V.Part 2.136</i>				
190	<b>Credit</b>	<i>Annex V.Part 2.129(d)</i>				
195	of which: economic hedges with use of the fair value option	<i>IFRS 9.6.7.1; Annex V.Part 2.140</i>				
201	of which: other economic hedges	<i>Annex V.Part 2.137-140</i>				
210	Credit default swap					
220	Credit spread option					

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
230	Total return swap					
240	Other					
250	<b>Commodity</b>	Annex V.Part 2.129(e)				
260	of which: economic hedges	Annex V.Part 2.137-139				
270	<b>Other</b>	Annex V.Part 2.129(f)				
280	of which: economic hedges	Annex V.Part 2.137-139				
290	<b>DERIVATIVES</b>	IFRS 9.Appendix A				
300	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142				
310	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)				
320	of which: OTC - rest	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
			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
010	<b>Interest rate</b>	<i>Annex V.Part 2.129(a)</i>				
020	OTC options	<i>Annex V.Part 2.136</i>				
030	OTC other	<i>Annex V.Part 2.136</i>				
040	Organized market options	<i>Annex V.Part 2.136</i>				
050	Organized market other	<i>Annex V.Part 2.136</i>				
060	<b>Equity</b>	<i>Annex V.Part 2.129(b)</i>				
070	OTC options	<i>Annex V.Part 2.136</i>				
080	OTC other	<i>Annex V.Part 2.136</i>				
090	Organized market options	<i>Annex V.Part 2.136</i>				
100	Organized market other	<i>Annex V.Part 2.136</i>				
110	<b>Foreign exchange and gold</b>	<i>Annex V.Part 2.129(c)</i>				
120	OTC options	<i>Annex V.Part 2.136</i>				

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
130	OTC other	<i>Annex V.Part 2.136</i>				
140	Organized market options	<i>Annex V.Part 2.136</i>				
150	Organized market other	<i>Annex V.Part 2.136</i>				
160	<b>Credit</b>	<i>Annex V.Part 2.129(d)</i>				
170	Credit default swap	<i>Annex V.Part 2.136</i>				
180	Credit spread option	<i>Annex V.Part 2.136</i>				
190	Total return swap	<i>Annex V.Part 2.136</i>				
200	Other	<i>Annex V.Part 2.136</i>				
210	<b>Commodity</b>	<i>Annex V.Part 2.129(e)</i>				
220	<b>Other</b>	<i>Annex V.Part 2.129(f)</i>				
230	<b>FAIR VALUE HEDGES</b>	<i>IFRS 7.24A; IAS 39.86(a); IFRS 9.6.5.2(a)</i>				
240	<b>Interest rate</b>	<i>Annex V.Part 2.129(a)</i>				

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
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	<b>Equity</b>	Annex V.Part 2.129(b)				
300	OTC options	Annex V.Part 2.136				
310	OTC other	Annex V.Part 2.136				
320	Organized market options	Annex V.Part 2.136				
330	Organized market other	Annex V.Part 2.136				
340	<b>Foreign exchange and gold</b>	Annex V.Part 2.129(c)				
350	OTC options	Annex V.Part 2.136				
360	OTC other	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
			010	020	030	040
370	Organized market options	Annex V.Part 2.136				
380	Organized market other	Annex V.Part 2.136				
390	<b>Credit</b>	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	<b>Commodity</b>	Annex V.Part 2.129(e)				
450	<b>Other</b>	Annex V.Part 2.129(f)				
460	<b>CASH FLOW HEDGES</b>	IFRS 7.24A; IAS 39.86(b); IFRS 9.6.5.2(b)				
470	<b>HEDGE OF NET INVESTMENTS IN A FOREIGN OPERATION</b>	IFRS 7.24A; IAS 39.86(c); IFRS 9.6.5.2(c)				

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
480	<b>PORTFOLIO FAIR VALUE HEDGES OF INTEREST RATE RISK</b>	IAS 39.71, 81A, 89A, AG 114-132				
490	<b>PORTFOLIO CASH FLOW HEDGES OF INTEREST RATE RISK</b>	IAS 39.71				
500	<b>DERIVATIVES-HEDGE ACCOUNTING</b>	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)				

18 Information on performing and non-performing exposures

18.0 Information on performing and non-performing exposures

		References	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020		
			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
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3				
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)				

		References	Gross carrying amount / Nominal amount				
			010	Performing		030	055
				Not past due or Past due <= 30 days	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	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, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)					

		References	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020		
			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	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)				
194	Credit institutions	Annex V.Part 1.42(c)				

		References	Gross carrying amount / Nominal amount				
			010	Performing			
				020	Not past due or Past due <= 30 days		Past due > 30 days <= 90 days
					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				
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)					

		References	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020		
			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
211	<b>Debt securities</b>	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)				
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	<b>Loans and advances</b>	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)				

		References	Gross carrying amount / Nominal amount			
			010	Performing		
				020	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
					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
225	Other financial corporations	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
227	Households	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)				
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)				
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234				

		References	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020		
			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
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217				
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	Annex V.Part 2.220				
340	<b>Loan commitments given</b>	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)				
370	Credit institutions	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)				

		References	Gross carrying amount / Nominal amount				
			010	Performing		030	055
				Not past due or Past due <= 30 days			
				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	Annex V. Part 2. 222, 235				
410	<b>Financial guarantees given</b>	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)					
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	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					

		References	Gross carrying amount / Nominal amount			
			Performing		Not past due or Past due <= 30 days	Past due > 30 days <= 90 days
			010	020		
			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
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)				
530	Non-financial corporations	Annex V.Part 1.42(e)				
540	Households	Annex V.Part 1.42(f)				
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V.Part 2.217				

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
005	<b>Cash balances at central banks and other demand deposits</b>	Annex V.Part 2.2, 3						
010	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
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, 234i (a)						
150	Households	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		<i>IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	
181	<b>Debt securities</b>	<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	<b>Loans and advances</b>	<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>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)						

		<i>References</i>	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		<i>IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	
211	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>						
212	Central banks	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</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	<b>Loans and advances</b>	<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>						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217						
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	Annex V.Part 2.220						
340	<b>Loan commitments given</b>	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)						
370	Credit institutions	Annex V.Part 1.42(c)						
380	Other financial corporations	Annex V.Part 1.42(d)						
390	Non-financial corporations	Annex V.Part 1.42(e)						
400	Households	Annex V.Part 1.42(f)						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
410	<b>Financial guarantees given</b>	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225						
420	Central banks	Annex V.Part 1.42(a)						
430	General governments	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)						
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	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224						

		References	Gross carrying amount / Nominal amount					
			Performing		Non-performing			
			Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		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
			056	057	060	070	080	090
		IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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	
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)						
530	Non-financial corporations	Annex V.Part 1.42(e)						
540	Households	Annex V.Part 1.42(f)						
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V.Part 2.217						

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	
			Non-performing							
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years				
			101	102	106	107	109			110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)		
005	<b>Cash balances at central banks and other demand deposits</b>	Annex V.Part 2.2, 3								
010	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)								

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			Non-performing						
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years			
			101	102	106	107	109		
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(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, 234i (a)							
150	Households	Annex V.Part 1.42(f)							
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)							
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)							
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)							

		References	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
181	<b>Debt securities</b>	<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	<b>Loans and advances</b>	<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>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>						

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	
			Non-performing							
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years				
			101	102	106	107	109			110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)		
195	Other financial corporations	Annex V.Part 1.42(d)								
196	Non-financial corporations	Annex V.Part 1.42(e)								
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)								
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)								
197	Households	Annex V.Part 1.42(f)								
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)								
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)								
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)								

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	
			Non-performing							
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years				
			101	102	106	107	109			110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)		
211	<b>Debt securities</b>	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)								
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	<b>Loans and advances</b>	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)								

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			Non-performing						
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years			
			101	102	106	107	109		
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	
225	Other financial corporations	Annex V.Part 1.42(d)							
226	Non-financial corporations	Annex V.Part 1.42(e)							
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)							
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)							
227	Households	Annex V.Part 1.42(f)							
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)							
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)							
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234							

		References	Gross carrying amount / Nominal amount					
			Non-performing					
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted
			101	102	106	107	109	110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217						
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	Annex V.Part 2.220						
340	<b>Loan commitments given</b>	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)						
370	Credit institutions	Annex V.Part 1.42(c)						
380	Other financial corporations	Annex V.Part 1.42(d)						
390	Non-financial corporations	Annex V.Part 1.42(e)						
400	Households	Annex V.Part 1.42(f)						

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	
			Non-performing							
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years				
			101	102	106	107	109			110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)		
410	<b>Financial guarantees given</b>	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225								
420	Central banks	Annex V.Part 1.42(a)								
430	General governments	Annex V.Part 1.42(b)								
440	Credit institutions	Annex V.Part 1.42(c)								
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	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224								

		References	Gross carrying amount / Nominal amount					Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	
			Non-performing							
			Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years				
			101	102	106	107	109			110
			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	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)		
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)								
530	Non-financial corporations	Annex V.Part 1.42(e)								
540	Households	Annex V.Part 1.42(f)								
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V.Part 2.217								

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)		of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
005	<b>Cash balances at central banks and other demand deposits</b>	Annex V.Part 2.2, 3					
010	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing	Performing exposures - Accumulated impairment and provisions				
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142	
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	
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, 234i (a)						
150	Households	Annex V.Part 1.42(f)						
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)						

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)		of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
181	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)					
194	Credit institutions	Annex V.Part 1.42(c)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing	Performing exposures - Accumulated impairment and provisions				
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142	
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	
195	Other financial corporations	Annex V.Part 1.42(d)						
196	Non-financial corporations	Annex V.Part 1.42(e)						
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)						

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing	Performing exposures - Accumulated impairment and provisions			
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
211	<b>Debt securities</b>	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)					
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	<b>Loans and advances</b>	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)					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			Non-performing	Performing exposures - Accumulated impairment and provisions				
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142	
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	
225	Other financial corporations	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
227	Households	Annex V.Part 1.42(f)						
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234						

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing	Performing exposures - Accumulated impairment and provisions			
			of which: Credit-impaired instruments (Stage 3)			of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.217</i>					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	<i>Annex V.Part 2.220</i>					
340	<b>Loan commitments given</b>	<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>					
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>					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)		of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
410	<b>Financial guarantees given</b>	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)					
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	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					

		References	Gross carrying amount / Nominal amount	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
			Non-performing		Performing exposures - Accumulated impairment and provisions		
			of which: Credit-impaired instruments (Stage 3)		of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	
			121	130	140	141	142
			IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
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)					
530	Non-financial corporations	Annex V.Part 1.42(e)					
540	Households	Annex V.Part 1.42(f)					
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V.Part 2.217					

		References	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				
				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 < = 2 year
			150	160	170	180	191
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
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)					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
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, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
181	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)					
194	Credit institutions	Annex V.Part 1.42(c)					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
195	Other financial corporations	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
211	<b>Debt securities</b>	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)					
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	<b>Loans and advances</b>	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)					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	Annex V.Part 2.220					
340	<b>Loan commitments given</b>	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)					
370	Credit institutions	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)					

		<i>References</i>	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				
				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 < = 2 year
			150	160	170	180	191
		<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	
410	<b>Financial guarantees given</b>	<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>					
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	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>					

		References	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				
				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 < = 2 year
			150	160	170	180	191
		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	
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)					
530	Non-financial corporations	Annex V.Part 1.42(e)					
540	Households	Annex V.Part 1.42(f)					
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V.Part 2.217					

		References	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				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
005	<b>Cash balances at central banks and other demand deposits</b>	Annex V.Part 2.2, 3					
010	<b>Debt securities</b>	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	<b>Loans and advances</b>	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)					

		References	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				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
		Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)	
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, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)					

		<b>References</b>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>				
			<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>				
			Past due > 2 year < = 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
181	<b>Debt securities</b>	<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	<b>Loans and advances</b>	<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>					
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>					





		References	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				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
225	Other financial corporations	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCUM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234					

		References	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				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	Annex V.Part 2.220					
340	<b>Loan commitments given</b>	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)					
370	Credit institutions	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)					

		<b>References</b>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>				
			<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
410	<b>Financial guarantees given</b>	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)					
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	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224					

		<i>References</i>	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				
			Past due > 2 year <= 5 year	Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
			192	196	197	950	951
			<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</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>					
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>					
540	Households	<i>Annex V.Part 1.42(f)</i>					
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>					

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
005	<b>Cash balances at central banks and other demand deposits</b>	<i>Annex V.Part 2.2, 3</i>				
010	<b>Debt securities</b>	<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	<b>Loans and advances</b>	<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>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
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, 234i (a)</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, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V.Part 2.233(a)</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
181	<b>Debt securities</b>	<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	<b>Loans and advances</b>	<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>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
197	Households	<i>Annex V.Part 1.42(f)</i>				
910	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.233(b)</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
211	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>				
212	Central banks	<i>Annex V.Part 1.42(a)</i>				
213	General governments	<i>Annex V.Part 1.42(b)</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	<b>Loans and advances</b>	<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>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</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>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.233(c), 234</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.217</i>				
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	<i>Annex V.Part 2.220</i>				
340	<b>Loan commitments given</b>	<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>				
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>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
			<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
410	<b>Financial guarantees given</b>	<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>				
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	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116, 224</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			201	200	205	210
		<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</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>				
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
540	Households	<i>Annex V.Part 1.42(f)</i>				
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>				

19. Information forborne exposures

		References	Gross carrying amount / nominal amount of exposures with forbearance measures				
			010	020	Performing exposures with forbearance measures		
					Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne 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(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261
005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3					
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)					

		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 forborne 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
060	Non-financial corporations	Annex V.Part 1.42(e)					
070	<b>Loans and advances</b>	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)					
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)					

		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 forborne 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
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.249(a)					
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)					

		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 forborne 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
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	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)					

		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 forborne 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
192	Central banks	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)					
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)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		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 forborne exposures under probation reclassified from non-performing
			010	020	030	040	050
			<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>					
197	Households	<i>Annex V.Part 1.42(f)</i>					
910	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>					
913	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>					
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.249(b)</i>					

		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 forborne 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
211	<b>Debt securities</b>	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)					
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)					

		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 forborne 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
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)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)					

		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 forborne 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
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249					
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.246					

		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 forborne 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	
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	Annex V.Part 2.247					
340	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246					

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
005	<b>Cash balances at central banks and other demand deposits</b>	<i>Annex V.Part 2.2, 3</i>						
010	<b>Debt securities</b>	<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>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
070	<b>Loans and advances</b>	<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>						
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>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
			<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2.241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>	
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</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, 234i (a)</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>						
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V.Part 2.249(a)</i>						
181	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</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	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
192	Central banks	<i>Annex V.Part 1.42(a)</i>						
193	General governments	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>						
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>						
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
			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
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>						
910	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
913	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.249(b)</i>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
211	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>						
212	Central banks	<i>Annex V.Part 1.42(a)</i>						
213	General governments	<i>Annex V.Part 1.42(b)</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>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
			<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
221	<b>Loans and advances</b>	<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>						
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					of which: Forbearance of exposures non-performing prior to forbearance
			Instruments with modifications in their terms and conditions	Refinancing	of which: Defaulted	of which: Impaired		
			060	070	080	090	100	110
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
227	Households	<i>Annex V.Part 1.42(f)</i>						
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>						
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.249</i>						
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.246</i>						

		<i>References</i>	Gross carrying amount / nominal amount of exposures with forbearance measures					
			Non-performing exposures with forbearance measures					
				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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>	
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	<i>Annex V.Part 2.247</i>						
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>						

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</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>	
005	<b>Cash balances at central banks and other demand deposits</b>	<i>Annex V. Part 2.2, 3</i>					
010	<b>Debt securities</b>	<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>					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
					140	Instruments with modifications in their terms and conditions		Refinancing
						150	160	
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267		
060	Non-financial corporations	Annex V.Part 1.42(e)						
070	<b>Loans and advances</b>	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)						
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)						

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</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>			
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</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, 234i (a)</i>					
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V. Part 2.249(a)</i>					
181	<b>Debt securities</b>	<i>Annex V. Part 1.31, 44(b)</i>					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267			
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	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</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>	
192	Central banks	<i>Annex V. Part 1.42(a)</i>					
193	General governments	<i>Annex V. Part 1.42(b)</i>					
194	Credit institutions	<i>Annex V. Part 1.42(c)</i>					
195	Other financial corporations	<i>Annex V. Part 1.42(d)</i>					
196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>					
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			120	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			
					130	140	Instruments with modifications in their terms and conditions	Refinancing
							150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
197	Households	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249(b)						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267	
211	<b>Debt securities</b>	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)					
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)					

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
					140	Instruments with modifications in their terms and conditions		Refinancing
						150	160	
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267		
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)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
			120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
					140	Instruments with modifications in their terms and conditions	Refinancing
						150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267			
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249					
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.246					

		<i>References</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				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
			120	130	140	150	160
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</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>			
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	<i>Annex V. Part 2.247</i>					
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>					

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
005	<b>Cash balances at central banks and other demand deposits</b>	<i>Annex V.Part 2.2, 3</i>				
010	<b>Debt securities</b>	<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>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
070	<b>Loans and advances</b>	<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>				
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>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</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, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V. Part 2.249(a)</i>				
181	<b>Debt securities</b>	<i>Annex V. Part 1.31, 44(b)</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</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	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
192	Central banks	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				

		<i>References</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 exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
197	Households	<i>Annex V. Part 1.42(f)</i>				
910	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V. Part 2.249(b)</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
211	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>				
212	Central banks	<i>Annex V.Part 1.42(a)</i>				
213	General governments	<i>Annex V.Part 1.42(b)</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>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
221	<b>Loans and advances</b>	<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>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				

		References	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 exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>				
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.249</i>				
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.246</i>				

		<i>References</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
			<b>Collateral received and financial guarantees received</b>			
			Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
			170	175	180	185
			<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>	<i>Annex V.Part 2.247</i>				
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>				

Annex V to Regulation (EU) 2015/534 (ECB/2015/13) entitled ‘‘FINREP data points’’ under national accounting frameworks’ is replaced by the following:

## ‘ANNEX V

FINREP Templates for GAAP		
Template number	Template code	Name of the template or of the group of template
		<b>PART 1 [QUARTERLY FREQUENCY]</b>
		<b>Balance Sheet Statement [Statement of Financial Position]</b>
1.1	F 01.01	Balance Sheet Statement: assets
1.2	F 01.02	Balance Sheet Statement: liabilities
1.3	F 01.03	Balance Sheet Statement: equity
2	F 02.00	<b>Statement of profit or loss</b>
5.1	F 05.01	<b>Breakdown of non-trading loans and advances by product</b>
		<b>Breakdown of financial liabilities</b>
8.1	F 08.01	Breakdown of financial liabilities by product and by counterparty sector
8.2	F 08.02	Subordinated financial liabilities
10	F 10.00	<b>Derivatives - Trading and economic hedges</b>
		<b>Hedge accounting</b>
11.2	F 11.02	Derivatives - Hedge accounting under national GAAP: Breakdown by type of risk
		<b>Information on performing and non-performing exposures</b>
18.0	F 18.00	Information on performing and non-performing exposures
19	F 19.00	<b>Forborne exposures</b>

COLOUR CODE IN TEMPLATES:

	Parts for national GAAP reporters
	Cell not to be submitted for reporting institutions subject to the relevant accounting framework
	Data point to be submitted

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

## 1.1 Assets

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
010	<b>Cash, cash balances at central banks and other demand deposits</b>	BAD art 4.Assets(1)	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1	Annex V.Part 2.1		
030	Cash balances at central banks	BAD art 13(2); Annex V.Part 2.2	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	Annex V.Part 2.3	5	
050	<b>Financial assets held for trading</b>		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	
091	<b>Trading financial assets</b>	BAD Article 32-33; Annex V.Part 1.17			
092	Derivatives	CRR Annex II; Annex V.Part 1.17, 27		10	
093	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
094	Debt securities	Annex V.Part 1.31		4	
095	Loans and advances	Annex V.Part 1.32		4	
096	<b>Non-trading financial assets mandatorily at fair value through profit or loss</b>		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	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
100	<b>Financial assets designated at fair value through profit or loss</b>	Accounting Directive art 8(1)(a), (6)	IFRS 7.8(a)(i); IFRS 9.4.1.5	4	
110	Equity instruments			4	
120	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31	4	
130	Loans and advances	Annex V.Part 1.32	Annex V.Part 1.32	4	
141	<b>Financial assets at fair value through other comprehensive income</b>		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	
171	<b>Non-trading non-derivative financial assets measured at fair value through profit or loss</b>	BAD art 36(2)		4	
172	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
173	Debt securities	Annex V.Part 1.31		4	
174	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32		4	
175	<b>Non-trading non-derivative financial assets measured at fair value to equity</b>	Accounting Directive art 8(1)(a), (8)		4	
176	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
177	Debt securities	Annex V.Part 1.31		4	
178	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32		4	
181	<b>Financial assets at amortised cost</b>		IFRS 7.8(f); IFRS 9.4.1.2	4	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
182	Debt securities		Annex V.Part 1.31	4	
183	Loans and advances		Annex V.Part 1.32	4	
231	<b>Non-trading non-derivative financial assets measured at a cost-based method</b>	BAD art 35; Accounting Directive Article 6(1)(i) and Article 8(2); Annex V.Part 1.18, 19		4	
390	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
232	Debt securities	Annex V.Part 1.31		4	
233	Loans and advances	Annex V.Part 1.32		4	
234	<b>Other non-trading non-derivative financial assets</b>	BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20		4	
235	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5		4	
236	Debt securities	Annex V.Part 1.31		4	
237	Loans and advances	Annex V.Part 1.32		4	
240	<b>Derivatives – Hedge accounting</b>	Accounting Directive art 8(1)(a), (6), (8); IAS 39.9; Annex V.Part 1.22	IFRS 9.6.2.1; Annex V.Part 1.22	11	
250	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	Accounting Directive art 8(5), (6); IAS 39.89A (a)	IAS 39.89A(a); IFRS 9.6.5.8		
260	<b>Investments in subsidiaries, joint ventures and associates</b>	BAD art 4.Assets(7)-(8); Accounting Directive art 2(2); Annex V.Part 1.21, Part 2.4	IAS 1.54(e); Annex V.Part 1.21, Part 2.4	40	
270	<b>Tangible assets</b>	BAD art 4.Assets(10)			
280	Property, Plant and Equipment		IAS 16.6; IAS 1.54(a); IFRS 16.47(a)	21, 42	
290	Investment property		IAS 40.5; IAS 1.54(b); IFRS 16.48	21, 42	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
300	<b>Intangible assets</b>	BAD art 4.Assets(9); CRR art 4(1)(115)	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	BAD art 4.Assets(9); CRR art 4(1)(113)	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	BAD art 4.Assets(9)	IAS 38.8,118; IFRS 16.47 (a)	21, 42	
330	<b>Tax assets</b>		IAS 1.54(n-o)		
340	Current tax assets		IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	Accounting Directive art 17(1)(f); CRR art 4(1)(106)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	<b>Other assets</b>	Annex V.Part 2.5, 6	Annex V.Part 2.5		
370	<b>Non-current assets and disposal groups classified as held for sale</b>		IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
375	<b>(-) Haircuts for trading assets at fair value</b>	Annex V Part 1.29			
380	<b>TOTAL ASSETS</b>	BAD art 4 Assets	IAS 1.9(a), IG 6		

## 1.2 Liabilities

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
010	<b>Financial liabilities held for trading</b>		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	
040	Deposits		ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
050	Debt securities issued		Annex V.Part 1.37	8	
060	Other financial liabilities		Annex V.Part 1.38-41	8	
061	<b>Trading financial liabilities</b>	Accounting Directive art 8(1)(a),(3),(6)		8	
062	Derivatives	CRR Annex II; Annex V.Part 1.25		10	
063	Short positions			8	
064	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		8	
065	Debt securities issued	Annex V.Part 1.37		8	
066	Other financial liabilities	Annex V.Part 1.38-41		8	
070	<b>Financial liabilities designated at fair value through profit or loss</b>	Accounting Directive art 8(1)(a), (6); IAS 39.9	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	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	8	
090	Debt securities issued	Annex V.Part 1.37	Annex V.Part 1.37	8	
100	Other financial liabilities	Annex V.Part 1.38-41	Annex V.Part 1.38-41	8	
110	<b>Financial liabilities measured at amortised cost</b>		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	
141	<b>Non-trading non-derivative financial liabilities measured at a cost-based method</b>	Accounting Directive art 8(3)		8	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
142	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		8	
143	Debt securities issued	Annex V.Part 1.37		8	
144	Other financial liabilities	Annex V.Part 1.38-41		8	
150	<b>Derivatives – Hedge accounting</b>	Accounting Directive art 8(1)(a), (6), (8)(a); Annex V.Part 1.26	IFRS 9.6.2.1; Annex V.Part 1.26	11	
160	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	Accounting Directive art 8(5), (6); Annex V.Part 2.8; IAS 39.89A(b)	IAS 39.89A(b), IFRS 9.6.5.8		
170	<b>Provisions</b>	BAD art 4.Liabilities(6)	IAS 37.10; IAS 1.54(l)	43	
175	Funds for general banking risks [if presented within liabilities]	BAD art 38.1; CRR art 4(112); Annex V.Part 2.15			
180	Pensions and other post employment defined benefit obligations	Annex V.Part 2.9	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9	43	
190	Other long term employee benefits	Annex V.Part 2.10	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	BAD Article 4 Liabilities (6)(c), Off balance sheet items, Article 27(11), Article 28(8), Article 33	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	BAD Article 4 Liabilities (6)(c), Off balance sheet items	IAS 37.14	43	
240	<b>Tax liabilities</b>		IAS 1.54(n-0)		
250	Current tax liabilities		IAS 1.54(n); IAS 12.5		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					Annex V.Part 1.27-28
					010
260	Deferred tax liabilities	Accounting Directive art 17(1)(f); CRR art 4(1)(108)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(108)		
270	<b>Share capital repayable on demand</b>		IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	<b>Other liabilities</b>	Annex V.Part 2.13	Annex V.Part 2.13		
290	<b>Liabilities included in disposal groups classified as held for sale</b>		IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
295	<b>Haircuts for trading liabilities at fair value</b>	Annex V Part 1.29			
300	<b>TOTAL LIABILITIES</b>		IAS 1.9(b);IG 6		

### 1.3 Equity

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
010	<b>Capital</b>				BAD art 4.Liabilities(9), BAD art 22
020	Paid up capital	BAD art 4.Liabilities(9)	IAS 1.78(e)		
030	Unpaid capital which has been called up	BAD art 4.Liabilities(9); Annex V.Part 2.17			
040	<b>Share premium</b>	BAD art 4.Liabilities(10); CRR art 4(1)(124)	IAS 1.78(e); CRR art 4(1)(124)	46	
050	<b>Equity instruments issued other than capital</b>	Annex V.Part 2.18-19	Annex V.Part 2.18-19	46	
060	Equity component of compound financial instruments	Accounting Directive art 8(6); Annex V.Part 2.18	IAS 32.28-29; Annex V.Part 2.18		
070	Other equity instruments issued	Annex V.Part 2.19	Annex V.Part 2.19		
080	<b>Other equity</b>	Annex V.Part 2.20	IFRS 2.10; Annex V.Part 2.20		
090	<b>Accumulated other comprehensive income</b>	CRR art 4(1)(100)	CRR art 4(1)(100)	46	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
095	Items that will not be reclassified to profit or loss		IAS 1.82A(a)		
100	Tangible assets		IAS 16.39-41		
110	Intangible assets		IAS 38.85-87		
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		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
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]	Accounting Directive art 8(1)(a), (6)(8)	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	BAD art 39(6)	IAS 21.52(b); IAS 21.32, 38-49		
150	Hedging derivatives. Cash flow hedges reserve [effective portion]	Accounting Directive art 8(1)(a), (6)(8)	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 7.24E (b)(c); Annex V.Part 2.60		
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	<b>Retained earnings</b>	BAD art 4.Liabilities(13); CRR art 4(1)(123)	CRR art 4(1)(123)		
200	<b>Revaluation reserves</b>	BAD art 4.Liabilities(12)	IFRS 1.30, D5-D8; Annex V.Part 2.28		
201	Tangible assets	Accounting Directive art 7(1)			
202	Equity instruments	Accounting Directive art 7(1)			
203	Debt securities	Accounting Directive art 7(1)			
204	Other	Accounting Directive art 7(1)			
205	<b>Fair value reserves</b>	Accounting Directive art 8(1)(a)			

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	<b>Carrying amount</b>
					010
206	Hedge of net investments in foreign operations	<i>Accounting Directive art 8(1)(a), (8)(b)</i>			
207	Hedging derivatives.Cash flow hedges	<i>Accounting Directive art 8(1)(a), (8)(a); CRR article 30(a)</i>			
208	Hedging derivatives. Other hedges	<i>Accounting Directive art 8(1)(a), (8)(a)</i>			
209	Non-trading non-derivative financial assets measured at fair value to equity	<i>Accounting Directive art 8(1)(a), 8(2)</i>			
210	<b>Other reserves</b>	<i>BAD art 4 Liabilities(11)-(13)</i>	<i>IAS 1.54; IAS 1.78(e)</i>		
215	Funds for general banking risks [if presented within equity]	<i>BAD art 38.1; CRR art 4(112); Annex V.Part 2.15</i>			
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method	<i>Accounting Directive art 9(7)(a); art 27; Annex V.Part 2.29</i>	<i>IAS 28.11; Annex V.Part 2.29</i>		
230	Other	<i>Annex V.Part 2.29</i>	<i>Annex V.Part 2.29</i>		
235	<b>First consolidation differences</b>	<i>Accounting Directive art 24(3)(c)</i>			
240	<b>(-) Treasury shares</b>	<i>Accounting Directive Annex III Annex III Assets D(III)(2); BAD art 4 Assets (12); Annex V.Part 2.30</i>	<i>IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30</i>	46	
250	<b>Profit or loss attributable to owners of the parent</b>	<i>BAD art 4.Liabilities(14)</i>	<i>IAS 1.81B (b)(ii)</i>	2	
260	<b>(-) Interim dividends</b>	<i>CRR Article 26(2b)</i>	<i>IAS 32.35</i>		
270	<b>Minority interests [Non-controlling interests]</b>	<i>Accounting Directive art 24(4)</i>	<i>IAS 1.54(q)</i>		
280	Accumulated Other Comprehensive Income	<i>CRR art 4(1)(100)</i>	<i>CRR art 4(1)(100)</i>	46	
290	Other items			46	
300	<b>TOTAL EQUITY</b>		<i>IAS 1.9(c), IG 6</i>	46	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Carrying amount
					010
310	<b>TOTAL EQUITY AND TOTAL LIABILITIES</b>	BAD art 4.Liabilities	IAS 1.IG6		

## 2. Statement of profit or loss

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
010	<b>Interest income</b>	BAD art 27.Vertical layout(1); Annex V.Part 2.31	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		
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	Annex V.Part 2.37	IFRS 9.5.7.1, Annex V.Part 2.37		
090	<b>(Interest expenses)</b>	BAD art 27.Vertical layout(2); Annex V.Part 2.31	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		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
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)	Annex V.Part 2.39	IFRS 9.5.7.1, Annex V.Part 2.39		
150	<b>(Expenses on share capital repayable on demand)</b>		IFRIC 2.11		
160	<b>Dividend income</b>	BAD art 27.Vertical layout(3); Annex V.Part 2.40	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	Annex V Part 2 .42		
200	<b>Fee and commission income</b>	BAD art 27.Vertical layout(4)	IFRS 7.20(c)	22	
210	<b>(Fee and commission expenses)</b>	BAD art 27.Vertical layout(5)	IFRS 7.20(c)	22	
220	<b>Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net</b>	BAD art 27.Vertical layout(6)	Annex V.Part 2.45	16	
231	Financial assets at fair value through other comprehensive income		IFRS 9.4.12A; IFRS 9.5.7.10-11		
241	Financial assets at amortised cost		IFRS 7.20(a)(v);IFRS 9.4.1.2; IFRS 9.5.7.2		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
260	Financial liabilities measured at amortised cost		IFRS 7.20(a)(v); IFRS 9.5.7.2		
270	Other				
280	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	16	
285	Gains or (-) losses on trading financial assets and liabilities, net	BAD art 27.Vertical layout(6)		16	
287	Gains or (-) losses on non-trading financial assets mandatorily at fair value through profit or loss, net		IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V.Part 2.46		
290	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	16, 45	
295	Gains or (-) losses on non-trading financial assets and liabilities, net	BAD art 27.Vertical layout(6)		16	
300	Gains or (-) losses from hedge accounting, net	Accounting Directive art 8(1)(a), (6), (8)	Annex V.Part 2.47	16	
310	Exchange differences [gain or (-) loss], net	BAD art 39	IAS 21.28, 52 (a)		
320	Gains or (-) losses on derecognition of investments in subsidiaries, joint ventures and associates, net	BAD art 27.Vertical layout(13)-(14); Annex V Part 2.56			
330	Gains or (-) losses on derecognition of non-financial assets, net	Annex V. Part 2.48	IAS 1.34; Annex V. Part 2.48	45	
340	Other operating income	BAD art 27.Vertical layout(7); Annex V.Part 2.314-316	Annex V.Part 2.314-316	45	
350	(Other operating expenses)	BAD art 27.Vertical layout(10); Annex V.Part 2.314-316	Annex V.Part 2.314-316	45	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
355	<b>TOTAL OPERATING INCOME, NET</b>				
360	<b>(Administrative expenses)</b>	BAD art 27.Vertical layout(8)			
370	(Staff expenses)	BAD art 27.Vertical layout(8)(a)	IAS 19.7; IAS 1.102, IG 6	44	
380	(Other administrative expenses)	BAD art 27.Vertical layout(8)(b);		16	
385	<b>(Cash contributions to resolution funds and deposit guarantee schemes)</b>	Annex V.Part 2.48i	Annex V.Part 2.48i		
390	<b>(Depreciation)</b>		IAS 1.102, 104		
400	(Property, Plant and Equipment)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 16.73(e)(vii)		
410	(Investment Properties)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 40.79(d)(iv)		
415	(Goodwill)	BAD art 27.Vertical layout(9)			
420	(Other intangible assets)	BAD art 27.Vertical layout(9)	IAS 1.104; IAS 38.118(e)(vi)		
425	<b>Modification gains or (-) losses, net</b>		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	<b>(Provisions or (-) reversal of provisions)</b>		IAS 37.59, 84; IAS 1.98(b)(f)(g)	9 12 43	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
435	(payment commitments to resolution funds and deposit guarantee schemes)	Annex V.Part 2.48i	Annex V.Part 2.48i		
440	(Commitments and guarantees given)	BAD art 27.Vertical layout(11)-(12)	IFRS 9.4.2.1(c),(d),9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.50		
450	(Other provisions)				
455	<b>(Increases or (-) decreases of the fund for general banking risks, net)</b>	BAD art 38.2			
460	<b>(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)</b>	BAD art 35-37, Annex V.Part 2.52, 53	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	<b>(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)</b>	BAD art 27.Vertical layout(13)-(14)	IAS 28.40-43	16	

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
520	<b>(Impairment or (-) reversal of impairment on non-financial assets)</b>		IAS 36.126(a)(b)	16	
530	(Property, plant and equipment)	BAD art 27.Vertical layout(9)	IAS 16.73(e)(v-vi)		
540	(Investment properties)	BAD art 27.Vertical layout(9)	IAS 40.79(d)(v)		
550	(Goodwill)	BAD art 27.Vertical layout(9)	IFRS 3.Appendix B67(d)(v); IAS 36.124		
560	(Other intangible assets)	BAD art 27.Vertical layout(9)	IAS 38.118 (e)(iv)(v)		
570	(Other)		IAS 36.126 (a)(b)		
580	<b>Negative goodwill recognised in profit or loss</b>	Accounting Directive art 24(3)(f)	IFRS 3.Appendix B64(n)(i)		
590	<b>Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method</b>	BAD art 27.Vertical layout(13)-(14)	Annex V.Part 2.54		
600	<b>Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations</b>		IFRS 5.37; Annex V.Part 2.55		
610	<b>PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS</b>		IAS 1.102, IG 6; IFRS 5.33 A		
620	<b>(Tax expense or (-) income related to profit or loss from continuing operations)</b>	BAD art 27.Vertical layout(15)	IAS 1.82(d); IAS 12.77		

		References National GAAP based on BAD	References National GAAP compatible IFRS	Breakdown in table	Current period
					010
630	<b>PROFIT OR (-) LOSS AFTER TAX FROM CONTINUING OPERATIONS</b>	BAD art 27.Vertical layout(16)	IAS 1, IG 6		
632	<b>Extraordinary profit or (-) loss after tax</b>	BAD art 27.Vertical layout(21)			
633	Extraordinary profit or loss before tax	BAD art 27.Vertical layout(19)			
634	(Tax expense or (-) income related to extraordinary profit or loss)	BAD art 27.Vertical layout(20)			
640	<b>Profit or (-) loss after tax from discontinued operations</b>		IAS 1.82(ea) ; IFRS 5.33(a), 5.33 A; Annex V Part 2.56		
650	Profit or (-) loss before tax from discontinued operations		IFRS 5.33(b)(i)		
660	(Tax expense or (-) income related to discontinued operations)		IFRS 5.33 (b)(ii),(iv)		
670	<b>PROFIT OR (-) LOSS FOR THE YEAR</b>	BAD art 27.Vertical layout(23)	IAS 1.81A(a)		

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<i>Breakdown in table</i>	<b>Current period</b>
					010
680	Attributable to minority interest [non-controlling interests]		IAS 1.81B (b)(i)		
690	Attributable to owners of the parent		IAS 1.81B (b)(ii)		

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

			References	Gross carrying amount	Carrying amount Annex V.Part 1.27-28						
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households	
					Annex V.Part 1.34	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
By product	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)								
By collateral	090	of which: Loans collateralized by immovable property	Annex V.Part 2.86(a), 87								
	100	of which: other collateralized loans	Annex V.Part 2.86(b), 87								

			References	Gross carrying amount	Carrying amount Annex V.Part 1.27-28					
					Central banks	General governments	Credit institutions	Other financial corporations	Non-financial corporations	Households
					Annex V.Part 1.34	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)
			005	010	020	030	040	050	060	
<b>By purpose</b>	110	of which: credit for consumption	<i>Annex V.Part 2.88(a)</i>							
	120	of which: lending for house purchase	<i>Annex V.Part 2.88(b)</i>							
<b>By subordination</b>	130	of which: project finance loans	<i>Annex V.Part 2.89; CRR Art 147(8)</i>							

8. Breakdown of financial liabilities

8.1 Breakdown of financial liabilities by product and by counterparty sector

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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	
	References National GAAP based on BAD	References National GAAP compatible IFRS								
				010	020	030	034	035	037	040
010	Derivatives	CRR Annex II	IFRS 9.BA.7(a)							
020	Short positions		FRS 9.BA.7(b)							
030	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5	IAS 32.11							
040	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31							
050	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36							
060	Central banks	Annex V.Part 1.42(a), 44(c)	Annex V.Part 1.42(a), 44(c)							

			Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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
				Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
			010	020	030	034	035	037	040	
070	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1							
080	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	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	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	ECB/2013/33 Annex 2.Part 2.9.4							
110	General governments	Annex V.Part 1.42(b), 44(c)	Annex V.Part 1.42(b), 44(c)							

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040	
120	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1								
130	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	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	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	ECB/2013/33 Annex 2.Part 2.9.4								
160	Credit institutions	Annex V.Part 1.42(c),44(c)	Annex V.Part 1.42(c),44(c)								

		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040	
170	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1								
180	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	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	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	ECB/2013/33 Annex 2.Part 2.9.4								
210	Other financial corporations	Annex V.Part 1.42(d),44(c)	Annex V.Part 1.42(d),44(c)								

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost- based method	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
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040	
220	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1								
230	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	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	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	ECB/2013/33 Annex 2.Part 2.9.4								

		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
				010	020	030	034	035	037	040	
260	Non-financial corporations	Annex V.Part 1.42(e), 44(c)	Annex V.Part 1.42(e), 44(c)								
270	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1								
280	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	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	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	ECB/2013/33 Annex 2.Part 2.9.4								

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040	
310	Households	Annex V.Part 1.42(f), 44(c)	Annex V.Part 1.42(f), 44(c)								
320	Current accounts / overnight deposits	ECB/2013/33 Annex 2.Part 2.9.1	ECB/2013/33 Annex 2.Part 2.9.1								
330	Deposits with agreed maturity	ECB/2013/33 Annex 2.Part 2.9.2	ECB/2013/33 Annex 2.Part 2.9.2								
340	Deposits redeemable at notice	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97	ECB/2013/33 Annex 2.Part 2.9.3; Annex V.Part 2.97								
350	Repurchase agreements	ECB/2013/33 Annex 2.Part 2.9.4	ECB/2013/33 Annex 2.Part 2.9.4								

			Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
			Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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	034	035	037		040
360	<b>Debt securities issued</b>	Annex V.1.37, Part 2.98	Annex V.Part 1.37, Part 2.98							
370	Certificates of deposits	Annex V.Part 2.98(a)	Annex V.Part 2.98(a)							
380	Asset-backed securities	CRR art 4(61)	CRR art 4(1)(61)							
390	Covered bonds	CRR art 129	CRR art 129							
400	Hybrid contracts	Annex V.Part 2.98(d)	Annex V.Part 2.98(d)							
410	Other debt securities issued	Annex V.Part 2.98(e)	Annex V.Part 2.98(e)							

				Carrying amount Annex V.Part 1.27-28						Accumulated changes in fair value due to credit risk	
				Held for trading	Designated at fair value through profit or loss	Amortised cost	Trading	At a cost-based method	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
					Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3); Annex V.Part 1.25	Accounting Directive art 8(3)	Accounting Directive art 8(1)(a), (6), (8)(1)(a)		CRR art 33(1)(b), art 33(1)(c); Annex V.Part 2.102
		References National GAAP based on BAD	References National GAAP compatible IFRS	010	020	030	034	035	037	040	
420	Convertible compound financial instruments		IAS 32.AG 31								
430	Non-convertible										
440	<b>Other financial liabilities</b>	Annex V.Part 1.38-41	Annex V.Part 1.38-41								
445	of which: lease liabilities		IFRS 16.22, 26-28, 47(b)								
450	<b>FINANCIAL LIABILITIES</b>										

8.2 Subordinated financial liabilities

		References National GAAP	References National GAAP compatible IFRS	Carrying amount		
				Designated at fair value through profit or loss	At amortized cost	At a cost-based method
				IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5	IFRS 7.8(g); IFRS 9.4.2.1	
				Accounting Directive art 8(1)(a), (6); IAS 39.9		Accounting Directive art 8(3)
				010	020	030
010	<b>Deposits</b>	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36			
020	<b>Debt securities issued</b>	Annex V.Part 1.37	Annex V.Part 1.37			
030	<b>SUBORDINATED FINANCIAL LIABILITIES</b>	Annex V.Part 2.99-100	Annex V.Part 2.99-100			

10. Derivatives - Trading and economic hedges

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
010	Interest rate	Annex V.Part 2.129(a)	Annex V.Part 2.129(a)								
020	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
030	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
040	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
050	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
060	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
070	Equity	Annex V.Part 2.129(b)	Annex V.Part 2.129(b)								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	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
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
010	011	020	016	022	025	030	040				
080	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
090	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
100	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
110	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
120	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
130	Foreign exchange and gold	Annex V.Part 2.129(c)	Annex V.Part 2.129(c)								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
				010	011	020	016	022	025	030	040
140	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
150	OTC options	Annex V.Part 2.136	Annex V.Part 2.136								
160	OTC other	Annex V.Part 2.136	Annex V.Part 2.136								
170	Organized market options	Annex V.Part 2.136	Annex V.Part 2.136								
180	Organized market other	Annex V.Part 2.136	Annex V.Part 2.136								
190	<b>Credit</b>	Annex V.Part 2.129(d)	Annex V.Part 2.129(d)								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	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
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
010	011	020	016	022	025	030	040				
195	of which: economic hedges with use of the fair value option	Annex V.Part 2.140	IFRS 9.6.7.1; Annex V.Part 2.140								
201	of which: other economic hedges	Annex V.Part 2.137-140	Annex V.Part 2.137-140								
210	Credit default swap										
220	Credit spread option										
230	Total return swap										

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
010	011	020	016	022	025	030	040				
240	Other										
250	<b>Commodity</b>	Annex V.Part 2.129(e)	Annex V.Part 2.129(e)								
260	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
270	<b>Other</b>	Annex V.Part 2.129(f)	Annex V.Part 2.129(f)								
280	of which: economic hedges	Annex V.Part 2.137-139	Annex V.Part 2.137-139								
290	<b>DERIVATIVES</b>	CRR Annex II; Annex V.Part 1.16(a)	IFRS 9.Appendix A								

By type of risk / By product or by type of market		References National GAAP based on BAD	References National GAAP compatible IFRS	Carrying amount				Fair value		Notional amount	
				Financial assets Held for trading and trading	of which: Financial assets measured at a cost-based method / LOCOM	Financial liabilities Held for trading and trading	of which: Financial liabilities measured at a cost-based method / LOCOM	Positive value	Negative value	Total Trading	of which: sold
				Annex V.Part 1.17, Part 2.120	Annex V.Part 2.124	Annex V.Part 1.25, Part 2.120	Annex V.Part 2.124	Annex V.Part 2.132	Annex V.Part 2.132	Annex V.Part 2.133-135	Annex V.Part 2.133-135
010	011	020	016	022	025	030	040				
300	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141 (a), 142	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142								
310	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)	Annex V.Part 1.42(d), 44(e), Part 2.141(b)								
320	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)	Annex V.Part 1.44(e), Part 2.141(c)								

## 11. Hedge accounting

### 11.2 Derivatives - Hedge accounting under National GAAP: Breakdown by type of risk

By product or by type of market	References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
		Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
		005	006	007	008	010	011	020	021	030	040
010	<b>Interest rate</b>	Annex V.Part 2.129(a)									
020	OTC options	Annex V.Part 2.136									
030	OTC other	Annex V.Part 2.136									
040	Organized market options	Annex V.Part 2.136									
050	Organized market other	Annex V.Part 2.136									
060	<b>Equity</b>	Annex V.Part 2.129(b)									
070	OTC options	Annex V.Part 2.136									
080	OTC other	Annex V.Part 2.136									
090	Organized market options	Annex V.Part 2.136									

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
			005	006	007	008	010	011	020	021	030	040
100	Organized market other	Annex V.Part 2.136										
110	<b>Foreign exchange and gold</b>	Annex V.Part 2.129(c)										
120	OTC options	Annex V.Part 2.136										
130	OTC other	Annex V.Part 2.136										
140	Organized market options	Annex V.Part 2.136										
150	Organized market other	Annex V.Part 2.136										
160	<b>Credit</b>	Annex V.Part 2.129(d)										
170	Credit default swap	Annex V.Part 2.136										

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
			005	006	007	008	010	011	020	021	030	040
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	<b>Commodity</b>	Annex V.Part 2.129(e)										
220	<b>Other</b>	Annex V.Part 2.129(f)										
230	<b>DERIVATIVES-HEDGE ACCOUNTING</b>	Annex V.Part 1.22, 26										
231	of which: fair value hedges	Annex V.Part 2.143										
232	of which: cash flow hedges	Annex V.Part 2.143										

By product or by type of market	References National GAAP based on BAD	Carrying amount				Notional amount				Fair value		
		Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value	
												Annex V.Part 1.17, Part 2.120
		005	006	007	008	010	011	020	021	030	040	
233	of which: cost-price hedges	Annex V.Part 2.143, 144										
234	of which: hedge in net investments in a foreign operation	Annex V.Part 2.143										
235	of which: portfolio fair value hedges of interest rate risk	Annex V.Part 2.143										
236	of which: portfolio cash flow hedges of interest rate risk	Annex V.Part 2.143										
240	of which: OTC - credit institutions	Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142										

By product or by type of market		References National GAAP based on BAD	Carrying amount				Notional amount				Fair value	
			Assets	of which: assets carried at amortised cost / LOCOM	Liabilities	of which: liabilities carried at amortised cost / LOCOM	Total Hedging	of which: derivatives carried at amortised cost / LOCOM	of which: sold	of which: derivatives carried at amortised cost / LOCOM	Positive value	Negative value
			005	006	007	008	010	011	020	021	030	040
250	of which: OTC - other financial corporations	Annex V.Part 1.42(d), 44(e), Part 2.141(b)										
260	of which: OTC - rest	Annex V.Part 1.44(e), Part 2.141(c)										

18. Information on performing and non-performing exposures

18.0 Information on performing and non-performing exposures

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount						
				010	020	030	055	056		
									Performing	
									Not past due or Past due <= 30 days	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	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)						
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							
070	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)							
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount					
				Performing				Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	
				010	020	030	055		056
		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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)		
		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				
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
191	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)					
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which:In- struments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
221	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				010	Performing			
					Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	
							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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)				
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					
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217	Annex V.Part 2.217					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V.Part 2.220					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				010	020	Performing		Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
						Not past due or Past due <= 30 days	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	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)				
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					
340	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	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)	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
		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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)		
		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			
410	<b>Financial guarantees given</b>	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225					
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				010	020	Performing		Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
						Not past due or Past due <= 30 days	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	Annex V. Part 2. 222, 235	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)				
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					
480	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	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)	Annex V.Part 1.42(a)					
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing				
						Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	Of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)
				010	020	030	055	056
				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	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)
				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	
540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V.Part 2.217	Annex V.Part 2.217					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V. Part 2.2, 3	Annex V. Part 2.2, 3				
010	Debt securities	Annex V. Part 1.31, 44(b)	Annex V. Part 1.31, 44(b)				
020	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				
030	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
040	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
050	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
060	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Performing</b>	<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days <= 180 days	
				057	060	070	080	
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	
				<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>		
070	<b>Loans and advances</b>	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>					
080	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>					
090	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>					
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>					
110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>					
120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>					
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
182	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				
183	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>				
191	<b>Loans and advances</b>	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				
193	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
910	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)	Annex V. Part 2.88(a), 234i (b)				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V. Part 2.233(b)	Annex V. Part 2.233(b)				
211	<b>Debt securities</b>	Annex V. Part 1.31, 44(b)	Annex V. Part 1.31, 44(b)				
212	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
221	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Performing</b>	<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days	
				057	060	070	080	
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	
			<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>			
225	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>					
226	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>					
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>					
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>					
227	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>					
930	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Performing	Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	057	060	Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
							070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236					
933	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)	Annex V. Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V. Part 2.233(c), 234	Annex V. Part 2.233(c), 234					
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V. Part 2.217	Annex V. Part 2.217					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V. Part 2.220					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
340	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	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)	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
410	<b>Financial guarantees given</b>	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due < = 90 days	Past due > 90 days < = 180 days
				057	060	070	080
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	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. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236				
480	<b>Other Commitments given</b>	CRR Annex I; Annex V. Part 1.44(g), Part 2.112, 115, 224	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)	Annex V. Part 1.42(a)				
500	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)				
510	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)				
520	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
530	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Gross carrying amount / Nominal amount			
				Performing	Non-performing		
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)		Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days
				057	060	070	080
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>Annex V. Part 2. 213-216, 223-239</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
540	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>				
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V. Part 2.217</i>	<i>Annex V. Part 2.217</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	Annex V. Part 2. 222, 235-236
070	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	Annex V. Part 2. 222, 235-236
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)					
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	Annex V. Part 2. 222, 235-236
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Non-performing</b>				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>					
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>					
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236				
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)					
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Non-performing</b>				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
221	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>					
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>					
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236				
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	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	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234					
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217	Annex V.Part 2.217					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V.Part 2.220					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount				
				Non-performing				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				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	Annex V. Part 2. 222, 235-236
340	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	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)	Annex V.Part 1.42(a)					
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Non-performing</b>				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
410	<b>Financial guarantees given</b>	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<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>	<i>Annex V.Part 1.42(a)</i>					
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Non-performing</b>				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>				
480	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<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>	<i>Annex V.Part 1.42(a)</i>					
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>				
				<b>Non-performing</b>				
				Past due > 180 days <= 1 year	Past due > 1 year <= 2 years	Past due > 2 year <= 5 years	Past due > 5 year <= 7 years	Past due > 7 years
				090	101	102	106	107
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
				<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>	<i>Annex V. Part 2. 222, 235-236</i>
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>					
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
005	<b>Cash balances at central banks and other demand deposits</b>	<i>BAD art 13(2); Annex V.Part 2.2, 3</i>	<i>Annex V.Part 2.2, 3</i>				
010	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
070	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
150	Households	<i>Annex V.Part 1.42(f)</i>	<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, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V.Part 2.233(a)</i>	<i>Annex V.Part 2.233(a)</i>				
181	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
191	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)				
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
221	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				



		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount			
				Non-performing			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	CRR art 178; Annex V.Part 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	
					CRR art 178; Annex V.Part 2.237(b)		CRR art 4(95); Annex V.Part 2.237(a)
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217	Annex V.Part 2.217				
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V.Part 2.220				





		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
480	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<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>	<i>Annex V.Part 1.42(a)</i>				
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / Nominal amount</b>			
				<b>Non-performing</b>			
				Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: defaulted	of which: Credit-impaired instruments (Stage 3)	of which: impaired
				109	110	121	122
				<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>CRR art 178; Annex V.Part 2.237(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)</i>	
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
		Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
		Annex V. Part 2. 238	Annex V. Part 2. 238				
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3				
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
070	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	140	Performing exposures -Accumulated impairment and provisions	
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)				
Annex V. Part 2. 238	Annex V. Part 2. 238						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
191	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
				Annex V. Part 2. 238	Annex V. Part 2. 238		
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
		Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
		Annex V. Part 2. 238	Annex V. Part 2. 238				
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)				
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
				Annex V. Part 2. 238	Annex V. Part 2. 238		
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
221	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)				
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
				Annex V. Part 2. 238	Annex V. Part 2. 238		
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)		
				Annex V. Part 2. 238	Annex V. Part 2. 238		
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234				
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217	Annex V.Part 2.217				
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V.Part 2.220				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
340	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224	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)	Annex V.Part 1.42(a)				
360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				130	140	Performing exposures -Accumulated impairment and provisions	
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
						141	142
Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)				
Annex V. Part 2. 238	Annex V. Part 2. 238						
410	<b>Financial guarantees given</b>	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225				
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)				
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				Annex V. Part 2. 238	Annex V. Part 2. 238	IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)
				Annex V. Part 2. 238	Annex V. Part 2. 238		
480	<b>Other Commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224	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)	Annex V.Part 1.42(a)				
500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)				
510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)				
520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)				
530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			
				Performing exposures -Accumulated impairment and provisions			
						of which: Instruments without significant increase in credit risk since initial recognition (Stage 1)	of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)
				130	140	141	142
				<i>IFRS 9.5.5.5; IFRS 7.35M(a); Annex V. Part 2. 237(d)</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>		
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	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						
					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 <= 2 year	Past due > 2 year <= 5 year	
				150	160	170	180	191	192	
				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	
	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					
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3							
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)							
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	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					
					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 < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				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
070	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	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						
					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 <= 2 year	Past due > 2 year <= 5 year	
				150	160	170	180	191	192	
				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	
	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					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)							
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)							
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)							
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)							
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)							

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	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					
					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 < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
191	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
					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 <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	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					
					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 < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				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
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				
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)						
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
					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 <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
221	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	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						
					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 <= 2 year	Past due > 2 year <= 5 year	
				150	160	170	180	191	192	
				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	
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					
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)							
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)							
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	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					
					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 <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				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
	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				
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234						
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.217	Annex V.Part 2.217						
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V.Part 2.220						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	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					
					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 < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224</i>	<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>	<i>Annex V.Part 1.42(a)</i>						
360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	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					
					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 <= 2 year	Past due > 2 year <= 5 year
				150	160	170	180	191	192
				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
	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				
410	<b>Financial guarantees given</b>	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116, 225						
420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	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					
					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 < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
480	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<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>	<i>Annex V.Part 1.42(a)</i>						
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	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					
					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 < = 2 year	Past due > 2 year < = 5 year
				150	160	170	180	191	192
				<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>
	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
005	<b>Cash balances at central banks and other demand deposits</b>	<i>BAD art 13(2); Annex V. Part 2.2, 3</i>	<i>Annex V. Part 2.2, 3</i>						
010	<b>Debt securities</b>	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>						
030	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>						
040	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
070	<b>Loans and advances</b>	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>						
090	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>						
110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>						
150	Households	<i>Annex V. Part 1.42(f)</i>	<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, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>						
170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>						
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V. Part 2.233(a)</i>	<i>Annex V. Part 2.233(a)</i>						
181	<b>Debt securities</b>	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
182	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>						
183	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						
191	<b>Loans and advances</b>	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>						
193	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
194	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>						
196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>						
197	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
910	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>						
913	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V. Part 2.233(b)</i>	<i>Annex V. Part 2.233(b)</i>						
211	<b>Debt securities</b>	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>						
212	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>			
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>		
213	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>				
221	<b>Loans and advances</b>	<i>Annex V. Part 1.32, 44(a)</i>	<i>Annex V. Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V. Part 1.42(a)</i>	<i>Annex V. Part 1.42(a)</i>				
223	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	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			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238		
225	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)				
226	Non-financial corporations	Annex V. Part 1.42(e)	Annex V. Part 1.42(e)				
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)				
923	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				
227	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)				
930	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)	Annex V. Part 2.86(a), 87, 234i (a)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
933	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>						
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V. Part 2.233(c), 234</i>	<i>Annex V. Part 2.233(c), 234</i>						
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V. Part 2.217</i>	<i>Annex V. Part 2.217</i>						
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		<i>Annex V. Part 2.220</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
		<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>						
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.112, 113, 224</i>	<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>	<i>Annex V. Part 1.42(a)</i>						
360	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>						
370	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>						
380	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>						
390	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						
400	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>		
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
410	<b>Financial guarantees given</b>	<i>CRR Annex I; Annex V. Part 1.44(f), Part 2.112, 114, 225</i>	<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>	<i>Annex V. Part 1.42(a)</i>						
430	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>						
440	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>						
450	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>						
460	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>						
470	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>			
				<b>Non-performing exposures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions</b>			
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)
				196	197	950	951
				<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>	<i>IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)</i>	<i>IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)</i>
		<i>Annex V. Part 2. 236, 238</i>	<i>Annex V. Part 2. 236, 238</i>				
480	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.112, 115, 224</i>	<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>	<i>Annex V. Part 1.42(a)</i>				
500	General governments	<i>Annex V. Part 1.42(b)</i>	<i>Annex V. Part 1.42(b)</i>				
510	Credit institutions	<i>Annex V. Part 1.42(c)</i>	<i>Annex V. Part 1.42(c)</i>				
520	Other financial corporations	<i>Annex V. Part 1.42(d)</i>	<i>Annex V. Part 1.42(d)</i>				
530	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>	<i>Annex V. Part 1.42(e)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	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					
				Past due > 5 year <= 7 years	Past due > 7 years	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: Credit-impaired instruments (Stage 3)		
				196	197	950	951		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.1; IFRS 9. Appendix A; Annex V. Part 2.237(a)		
				Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238				
540	Households	Annex V. Part 1.42(f)	Annex V. Part 1.42(f)						
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	Annex V. Part 2.217	Annex V. Part 2.217						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
005	<b>Cash balances at central banks and other demand deposits</b>	<i>BAD art 13(2); Annex V.Part 2.2, 3</i>	<i>Annex V.Part 2.2, 3</i>				
010	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
070	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	Maximum amount of the collateral or guarantee that can be considered Annex V. Part 2.119			
				Collateral received and financial guarantees received			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
				Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239	Annex V. Part 2. 239
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)				
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)				
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
191	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
910	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.233(b)</i>	<i>Annex V.Part 2.233(b)</i>				
211	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposues	Collateral received on non-performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
221	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 performing exposues	Collateral received on non-performing exposues	Financialguarantees received on performing exposures	Financialguarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>				
231	<b>DEBT INSTRUMENTS AT STRICT LOCUM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.233(c), 234</i>	<i>Annex V.Part 2.233(c), 234</i>				
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		<i>Annex V.Part 2.220</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 224</i>	<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>	<i>Annex V.Part 1.42(a)</i>				
360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
410	<b>Financial guarantees given</b>	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114, 225</i>	<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>	<i>Annex V.Part 1.42(a)</i>				
430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
480	<b>Other Commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115, 224</i>	<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>	<i>Annex V.Part 1.42(a)</i>				
500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				201	200	205	210
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
				<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>	<i>Annex V. Part 2. 239</i>
540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
550	<b>OFF-BALANCE SHEET EXPOSURES</b>	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				

19. Information forborne exposures

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	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				
Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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				
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3					
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures					
				010	Performing exposures with forbearance measures				
					020	Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne 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(a), 266	Annex V. Part 2. 241 (b), 265-266	Annex V. Part 2. 256(b), 261			
		Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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			
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
070	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 forborne 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
				Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	of which:
								030
				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
				Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)					
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 forborne 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
				Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 forborne 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
				Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 forborne 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
				Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)					
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 forborne 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
				Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
221	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>				
				<b>Performing exposures with forbearance measures</b>				
						Instruments with modifications in their terms and conditions	Refinancing	of which: Performing forborne exposures under probation reclassified from non-performing
				010	020	030	040	050
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>					
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>					
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>					
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>					
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>					
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures				
				010	Performing exposures with forbearance measures			
					020	Instruments with modifications in their terms and conditions	Refinancing	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				
Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	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				
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249	Annex V.Part 2.249					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	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 forborne exposures under probation reclassified from non-performing
				010	020	030	040	050
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-258</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
				<i>Annex V. Part 1.34, Part 2. 118, 240-245, 251-255</i>	<i>Annex V. Part 2. 256, 259-262</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>Annex V. Part 2. 256(b), 261</i>
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>					
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		<i>Annex V.Part 2.247</i>					
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>					

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
005	<b>Cash balances at central banks and other demand deposits</b>	<i>BAD art 13(2); Annex V.Part 2.2, 3</i>	<i>Annex V.Part 2.2, 3</i>						
010	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
070	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>						
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>						
181	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>						
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
191	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>						
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
				<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures					
				Non-performing exposures with forbearance measures					
					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(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			
	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)	CRR art 4(95); Annex V.Part 2.264(a)	Annex V. Part 2. 231, 252(a), 263			
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)						
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						



		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap-pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>						
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>						
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>						
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>						
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>						
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>						
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>						
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>						
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.249</i>	<i>Annex V.Part 2.249</i>						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Gross carrying amount / nominal amount of exposures with forbearance measures</b>					
				<b>Non-performing exposures with forbearance measures</b>					
					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
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>IFRS 9.5.5.1; IFRS 9.Ap-pendix A; Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
		<i>Annex V. Part 2. 259-263</i>	<i>Annex V. Part 2.241(a), 266</i>	<i>Annex V. Part 2. 241 (b), 265-266</i>	<i>CRR art 178; Annex V. Part 2.264(b)</i>	<i>CRR art 4(95); Annex V.Part 2.264(a)</i>	<i>Annex V. Part 2. 231, 252(a), 263</i>		
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>						
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		<i>Annex V.Part 2.247</i>						
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				120	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			
						130	140	Instruments with modifications in their terms and conditions	Refinancing
								150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Part 2.2, 3	Annex V.Part 2.2, 3						
010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Perfoming 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		
						140	Instruments with modifications in their terms and conditions	Refinancing
							150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
070	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					
090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				120	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			
						130	140	Instruments with modifications in their terms and conditions	Refinancing
								150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Perfoming 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		
						140	Instruments with modifications in their terms and conditions	Refinancing
							150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	Annex V.Part 2.249(a)	Annex V.Part 2.249(a)					
181	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)					
182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Performing exposures with forbearance measures - Accumulated impairment and provisions 130	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		
						140	Instruments with modifications in their terms and conditions	Refinancing
							150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
191	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)					
192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Perfoming 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		
						140	Instruments with modifications in their terms and conditions	Refinancing
							150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)					
194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)					
195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)					
196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)					
900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)					
903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				120	Perfoming 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			
						130	140	Instruments with modifications in their terms and conditions	Refinancing
								150	160
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						
913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249(b)	Annex V.Part 2.249(b)						
211	<b>Debt securities</b>	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				120	Perfoming 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			
						140	Instruments with modifications in their terms and conditions		Refinancing
							150	160	
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
221	<b>Loans and advances</b>	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				120	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			
						140	Instruments with modifications in their terms and conditions		Refinancing
							150	160	
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)						

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				
				120	Perfoming 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		
						140	Instruments with modifications in their terms and conditions	Refinancing
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267				
227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)					
930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)					
933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)					
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	Annex V.Part 2.249	Annex V.Part 2.249					

		References National GAAP based on BAD	References National GAAP compatible IFRS	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				120	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			
						140	Instruments with modifications in their terms and conditions		Refinancing
							150	160	
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	Annex V. Part 2. 241(a), 267	Annex V. Part 2. 241(b), 267					
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	Annex V.Part 2.246	Annex V.Part 2.246						
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		Annex V.Part 2.247						
340	<b>Loan commitments given</b>	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'						

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
005	<b>Cash balances at central banks and other demand deposits</b>	<i>BAD art 13(2); Annex V.Part 2.2, 3</i>	<i>Annex V.Part 2.2, 3</i>				
010	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
070	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>				
180	<b>DEBT INSTRUMENTS AT COST OR AT AMORTISED COST</b>	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>				
181	<b>Debt securities</b>	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
191	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
192	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				

		References National GAAP based on BAD	References National GAAP compatible IFRS	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 exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
197	Households	<i>Annex V. Part 1.42(f)</i>	<i>Annex V. Part 1.42(f)</i>				
910	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
913	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>	<i>Annex V. Part 2.88(a), 234i (b)</i>				
201	<b>DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT</b>	<i>Annex V. Part 2.249(b)</i>	<i>Annex V. Part 2.249(b)</i>				
211	<b>Debt securities</b>	<i>Annex V. Part 1.31, 44(b)</i>	<i>Annex V. Part 1.31, 44(b)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
221	<b>Loans and advances</b>	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
				Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial-guarantees received on non-performing exposures with forbearance measures	
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>				
227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>				
933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>	<i>Annex V.Part 2.88(a), 234i (b)</i>				
231	<b>DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT</b>	<i>Annex V.Part 2.249</i>	<i>Annex V.Part 2.249</i>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	<b>Maximum amount of the collateral or guarantee that can be considered</b> <i>Annex V. Part 2.119</i>			
				<b>Collateral received and financial guarantees received</b>			
				Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
					Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures
				170	175	180	185
				<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>
330	<b>DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING</b>	<i>Annex V.Part 2.246</i>	<i>Annex V.Part 2.246</i>				
335	<b>DEBT INSTRUMENTS HELD FOR SALE</b>		<i>Annex V.Part 2.247</i>				
340	<b>Loan commitments given</b>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113, 246</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>				