



2025/1958

17.10.2025

REGULATION (EU) 2025/1958 OF THE EUROPEAN CENTRAL BANK
of 9 September 2025
amending Regulation (EU) 2015/534 on reporting of supervisory financial
information (ECB/2015/13) (ECB/2025/31)

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 ⁽¹⁾, and in particular Article 4(1) and (3), Article 6(2), Article 6(5), point (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) ⁽²⁾, 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) ⁽³⁾ 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) 2024/3117 ⁽⁴⁾, which repeals and replaces Commission Implementing Regulation (EU) 2021/451 ⁽⁵⁾.
- (3) In accordance with the principle of proportionality, less significant credit institutions and less significant branches are subject to reduced reporting requirements under Regulation (EU) 2015/534 (ECB/2015/13). In particular, only a reduced set of data points specified in Annex III to Regulation (EU) 2015/534 (ECB/2015/13) is collected from certain less significant credit institutions subject to Regulation (EU) 2015/534 (ECB/2015/13) which have a total asset value of EUR 3 billion or less.
- (4) In order to exercise oversight over the functioning of the Single Supervisory Mechanism and to promote the consistent application of high supervisory standards, the ECB needs additional data points concerning these less significant credit institutions. The additional information is necessary for the ECB to foster comparability of the outcomes of the supervisory review and evaluation process (SREP) assessment.
- (5) Therefore, Regulation (EU) 2015/534 (ECB/2015/13) should be amended accordingly,

⁽¹⁾ OJ L 287, 29.10.2013, p. 63, ELI: <http://data.europa.eu/eli/reg/2013/1024/oj>.

⁽²⁾ OJ L 141, 14.5.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/468/oj>.

⁽³⁾ 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, ELI: <http://data.europa.eu/eli/reg/2015/534/oj>).

⁽⁴⁾ Commission Implementing Regulation (EU) 2024/3117 of 29 November 2024 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Commission Implementing Regulation (EU) 2021/451 (OJ L, 2024/3117, 27.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3117/oj).

⁽⁵⁾ Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (OJ L 97, 19.3.2021, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2021/451/oj).

HAS ADOPTED THIS REGULATION:

Article 1

Amendments

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

1. Annex IV entitled “FINREP data points” under IFRS or National GAAP compatible with IFRS’ is amended in accordance with Annex I to this Regulation;
2. Annex V entitled “FINREP data points” under national accounting frameworks’ is amended in accordance with Annex II to this Regulation.

Article 2

Final provisions

1. This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.
2. It shall apply from 30 December 2025.

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 September 2025.

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

ANNEX I

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

Tables 18.0 and 19 are replaced by the following:

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	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)	Of which: purchased or originated credit-impaired financial assets
0010	0020	0030	0055	0056	0057	0058			
		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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)	
0005	Cash balances at central banks and other demand deposits	Annex V. Part 2.2, 3							
0010	Debt securities	Annex V. Part 1.31, 44(b)							
0020	Central banks	Annex V. Part 1.42(a)							
0030	General governments	Annex V. Part 1.42(b)							
0040	Credit institutions	Annex V. Part 1.42(c)							
0050	Other financial corporations	Annex V. Part 1.42(d)							
0060	Non-financial corporations	Annex V. Part 1.42(e)							
0070	Loans and advances	Annex V. Part 1.32, 44(a)							
0080	Central banks	Annex V. Part 1.42(a)							
0090	General governments	Annex V. Part 1.42(b)							
0100	Credit institutions	Annex V. Part 1.42(c)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
			0010	0020	0030	0055	0056	0057	0058
			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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0110	Other financial corporations	Annex V. Part 1.42(d)							
0120	Non-financial corporations	Annex V. Part 1.42(e)							
0130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)							
0140	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)							
0150	Households	Annex V. Part 1.42(f)							
0160	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)							
0170	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
			0010	0020	0030	0055	0056	0057	0058
			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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V. Part 2.233(a)							
0181	Debt securities	Annex V. Part 1.31, 44(b)							
0182	Central banks	Annex V. Part 1.42(a)							
0183	General governments	Annex V. Part 1.42(b)							
0184	Credit institutions	Annex V. Part 1.42(c)							
0185	Other financial corporations	Annex V. Part 1.42(d)							
0186	Non-financial corporations	Annex V. Part 1.42(e)							
0191	Loans and advances	Annex V. Part 1.32, 44(a)							
0192	Central banks	Annex V. Part 1.42(a)							
0193	General governments	Annex V. Part 1.42(b)							
0194	Credit institutions	Annex V. Part 1.42(c)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
			0010	0020	0030	0055	0056	0057	0058
			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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0195	Other financial corporations	Annex V. Part 1.42(d)							
0196	Non-financial corporations	Annex V. Part 1.42(e)							
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)							
0903	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)							
0197	Households	Annex V. Part 1.42(f)							
0910	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)							
0913	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
			0010	0020	0030	0055	0056	0057	0058
			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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V. Part 2.233(b)							
0211	Debt securities	Annex V. Part 1.31, 44(b)							
0212	Central banks	Annex V. Part 1.42(a)							
0213	General governments	Annex V. Part 1.42(b)							
0214	Credit institutions	Annex V. Part 1.42(c)							
0215	Other financial corporations	Annex V. Part 1.42(d)							
0216	Non-financial corporations	Annex V. Part 1.42(e)							
0221	Loans and advances	Annex V. Part 1.32, 44(a)							
0222	Central banks	Annex V. Part 1.42(a)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
			0010	0020	0030	0055	0056	0057	0058
			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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0223	General governments	Annex V.Part 1.42(b)							
0224	Credit institutions	Annex V.Part 1.42(c)							
0225	Other financial corporations	Annex V.Part 1.42(d)							
0226	Non-financial corporations	Annex V.Part 1.42(e)							
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)							
0923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)							
0227	Households	Annex V.Part 1.42(f)							
0930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
		0010	0020	0030	0055	0056	0057	0058	
		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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)	
0933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)							
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234							
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217							
0335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220							
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116							
0350	Central banks	Annex V.Part 1.42(a)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
			0010	0020	0030	0055	0056	0057	0058
			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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0360	General governments	Annex V.Part 1.42(b)							
0370	Credit institutions	Annex V.Part 1.42(c)							
0380	Other financial corporations	Annex V.Part 1.42(d)							
0390	Non-financial corporations	Annex V.Part 1.42(e)							
0400	Households	Annex V.Part 1.42(f)							
0410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116							
0420	Central banks	Annex V.Part 1.42(a)							
0430	General governments	Annex V.Part 1.42(b)							
0440	Credit institutions	Annex V.Part 1.42(c)							
0450	Other financial corporations	Annex V.Part 1.42(d)							

		References	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit-impaired financial assets
		0010	0020	0030	0055	0056	0057	0058	
		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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)	
0460	Non-financial corporations	Annex V.Part 1.42(e)							
0470	Households	Annex V.Part 1.42(f)							
0480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116							
0490	Central banks	Annex V.Part 1.42(a)							
0500	General governments	Annex V.Part 1.42(b)							
0510	Credit institutions	Annex V.Part 1.42(c)							
0520	Other financial corporations	Annex V.Part 1.42(d)							
0530	Non-financial corporations	Annex V.Part 1.42(e)							
0540	Households	Annex V.Part 1.42(f)							
0550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217'							

		References	Gross carrying amount / Nominal amount												
			Non-performing												
				Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets	
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3													
0010	Debt securities	Annex V.Part 1.31, 44(b)													
0020	Central banks	Annex V.Part 1.42(a)													
0030	General governments	Annex V.Part 1.42(b)													
0040	Credit institutions	Annex V.Part 1.42(c)													
0050	Other financial corporations	Annex V.Part 1.42(d)													
0060	Non-financial corporations	Annex V.Part 1.42(e)													

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0070	Loans and advances	Annex V.Part 1.32, 44(a)												
0080	Central banks	Annex V.Part 1.42(a)												
0090	General governments	Annex V.Part 1.42(b)												
0100	Credit institutions	Annex V.Part 1.42(c)												
0110	Other financial corporations	Annex V.Part 1.42(d)												
0120	Non-financial corporations	Annex V.Part 1.42(e)												
0130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)												

		References	Gross carrying amount / Nominal amount												
			Non-performing												
				Unlikely to pay that are not past-due or past-due ≤ 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets	
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)													
0150	Households	Annex V.Part 1.42(f)													
0160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)													
0170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)													
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)													

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0181	Debt securities	Annex V.Part 1.31, 44(b)												
0182	Central banks	Annex V.Part 1.42(a)												
0183	General governments	Annex V.Part 1.42(b)												
0184	Credit institutions	Annex V.Part 1.42(c)												
0185	Other financial corporations	Annex V.Part 1.42(d)												
0186	Non-financial corporations	Annex V.Part 1.42(e)												
0191	Loans and advances	Annex V.Part 1.32, 44(a)												

		References	Gross carrying amount / Nominal amount												
			Non-performing												
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets	
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0192	Central banks	Annex V.Part 1.42(a)													
0193	General governments	Annex V.Part 1.42(b)													
0194	Credit institutions	Annex V.Part 1.42(c)													
0195	Other financial corporations	Annex V.Part 1.42(d)													
0196	Non-financial corporations	Annex V.Part 1.42(e)													
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)													

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)												
0197	Households	Annex V.Part 1.42(f)												
0910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)												
0913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHEN-SIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)												
0211	Debt securities	Annex V.Part 1.31, 44(b)												
0212	Central banks	Annex V.Part 1.42(a)												
0213	General governments	Annex V.Part 1.42(b)												
0214	Credit institutions	Annex V.Part 1.42(c)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0215	Other financial corporations	Annex V.Part 1.42(d)												
0216	Non-financial corporations	Annex V.Part 1.42(e)												
0221	Loans and advances	Annex V.Part 1.32, 44(a)												
0222	Central banks	Annex V.Part 1.42(a)												
0223	General governments	Annex V.Part 1.42(b)												
0224	Credit institutions	Annex V.Part 1.42(c)												
0225	Other financial corporations	Annex V.Part 1.42(d)												
0226	Non-financial corporations	Annex V.Part 1.42(e)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)												
0923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)												
0227	Households	Annex V.Part 1.42(f)												
0930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)												
0933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234												
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217												
0335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
			Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets	
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116												
0350	Central banks	Annex V.Part 1.42(a)												
0360	General governments	Annex V.Part 1.42(b)												
0370	Credit institutions	Annex V.Part 1.42(c)												
0380	Other financial corporations	Annex V.Part 1.42(d)												
0390	Non-financial corporations	Annex V.Part 1.42(e)												
0400	Households	Annex V.Part 1.42(f)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116												
0420	Central banks	Annex V.Part 1.42(a)												
0430	General governments	Annex V.Part 1.42(b)												
0440	Credit institutions	Annex V.Part 1.42(c)												
0450	Other financial corporations	Annex V.Part 1.42(d)												
0460	Non-financial corporations	Annex V.Part 1.42(e)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
				Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0470	Households	Annex V.Part 1.42(f)												
0480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116												
0490	Central banks	Annex V.Part 1.42(a)												
0500	General governments	Annex V.Part 1.42(b)												
0510	Credit institutions	Annex V.Part 1.42(c)												
0520	Other financial corporations	Annex V.Part 1.42(d)												
0530	Non-financial corporations	Annex V.Part 1.42(e)												

		References	Gross carrying amount / Nominal amount											
			Non-performing											
			Unlikely to pay that are not past-due or past-due ≤ = 90 days	Past due > 90 days ≤ = 180 days	Past due > 180 days ≤ = 1 year	Past due > 1 year ≤ = 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:de-faulted	of which: Credit-impaired instruments (Stage 3)	of which: purchased or originated credit-impaired financial assets	
			0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
			CRR Art. 47a (3); Annex V. Part 2. 213-216, 223-239	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	Annex V. Part 2. 222, 235-236	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.P-art 2.237(b)	IFRS 9.5.5.1; IFRS 9.Appendix A; Annex V.Part 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0540	Households	Annex V.Part 1.42(f)												
0550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217'												

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			0130	0140	Performing exposures - Accumulated impairment and provisions			
					of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0005	Cash balances at central banks and other demand deposits	Annex V. Part 2.2, 3						
0010	Debt securities	Annex V. Part 1.31, 44(b)						
0020	Central banks	Annex V. Part 1.42(a)						
0030	General governments	Annex V. Part 1.42(b)						
0040	Credit institutions	Annex V. Part 1.42(c)						
0050	Other financial corporations	Annex V. Part 1.42(d)						
0060	Non-financial corporations	Annex V. Part 1.42(e)						
0070	Loans and advances	Annex V. Part 1.32, 44(a)						
0080	Central banks	Annex V. Part 1.42(a)						
0090	General governments	Annex V. Part 1.42(b)						
0100	Credit institutions	Annex V. Part 1.42(c)						
0110	Other financial corporations	Annex V. Part 1.42(d)						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
					Performing exposures - Accumulated impairment and provisions			
					of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			0130	0140	0910	0141	0142	0143
			<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 222, 235, 237(f)</i>	<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>IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)</i>
0120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>						
0130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>						
0140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>						
0150	Households	<i>Annex V. Part 1.42(f)</i>						
0160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>						
0170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>						
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.233(a)</i>						
0181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>						
0182	Central banks	<i>Annex V. Part 1.42(a)</i>						
0183	General governments	<i>Annex V. Part 1.42(b)</i>						
0184	Credit institutions	<i>Annex V. Part 1.42(c)</i>						
0185	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					
			0130	0140	Performing exposures - Accumulated impairment and provisions			
					of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			0130	0140	0910	0141	0142	0143
			Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0186	Non-financial corporations	Annex V. Part 1.42(e)						
0191	Loans and advances	Annex V. Part 1.32, 44(a)						
0192	Central banks	Annex V. Part 1.42(a)						
0193	General governments	Annex V. Part 1.42(b)						
0194	Credit institutions	Annex V. Part 1.42(c)						
0195	Other financial corporations	Annex V. Part 1.42(d)						
0196	Non-financial corporations	Annex V. Part 1.42(e)						
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
0903	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)						
0197	Households	Annex V. Part 1.42(f)						
0910	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)						
0913	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			0130	0140	Performing exposures - Accumulated impairment and provisions			
					of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			0130	0140	0910	0141	0142	0143
			Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V. Part 2.233(b)						
0211	Debt securities	Annex V. Part 1.31, 44(b)						
0212	Central banks	Annex V. Part 1.42(a)						
0213	General governments	Annex V. Part 1.42(b)						
0214	Credit institutions	Annex V. Part 1.42(c)						
0215	Other financial corporations	Annex V. Part 1.42(d)						
0216	Non-financial corporations	Annex V. Part 1.42(e)						
0221	Loans and advances	Annex V. Part 1.32, 44(a)						
0222	Central banks	Annex V. Part 1.42(a)						
0223	General governments	Annex V. Part 1.42(b)						
0224	Credit institutions	Annex V. Part 1.42(c)						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			0130	Performing exposures - Accumulated impairment and provisions				
				0140	of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0225	Other financial corporations	Annex V. Part 1.42(d)						
0226	Non-financial corporations	Annex V. Part 1.42(e)						
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)						
0923	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (a)						
0227	Households	Annex V. Part 1.42(f)						
0930	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)						
0933	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)						
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V. Part 2.233(c), 234						
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V. Part 2.217						
0335	DEBT INSTRUMENTS HELD FOR SALE	Annex V. Part 2.220						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
				Performing exposures - Accumulated impairment and provisions				
					of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			0130	0140	0910	0141	0142	0143
			<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 222, 235, 237(f)</i>	<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>IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)</i>
0340	Loan commitments given	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 113, 116</i>						
0350	Central banks	<i>Annex V. Part 1.42(a)</i>						
0360	General governments	<i>Annex V. Part 1.42(b)</i>						
0370	Credit institutions	<i>Annex V. Part 1.42(c)</i>						
0380	Other financial corporations	<i>Annex V. Part 1.42(d)</i>						
0390	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>						
0400	Households	<i>Annex V. Part 1.42(f)</i>						
0410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V. Part 1.44(f), Part 2.102-105, 114, 116</i>						
0420	Central banks	<i>Annex V. Part 1.42(a)</i>						
0430	General governments	<i>Annex V. Part 1.42(b)</i>						

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					
			0130	0140	Performing exposures - Accumulated impairment and provisions			
					of which: Past due > 30 days ≤ 90 days	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)	of which: purchased or originated credit-impaired financial assets
			0130	0140	0910	0141	0142	0143
			<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 238</i>	<i>Annex V. Part 2. 222, 235, 237(f)</i>	<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>IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)</i>
0440	Credit institutions	<i>Annex V. Part 1.42(c)</i>						
0450	Other financial corporations	<i>Annex V. Part 1.42(d)</i>						
0460	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>						
0470	Households	<i>Annex V. Part 1.42(f)</i>						
0480	Other Commitments given	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 115, 116</i>						
0490	Central banks	<i>Annex V. Part 1.42(a)</i>						
0500	General governments	<i>Annex V. Part 1.42(b)</i>						
0510	Credit institutions	<i>Annex V. Part 1.42(c)</i>						
0520	Other financial corporations	<i>Annex V. Part 1.42(d)</i>						
0530	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>						
0540	Households	<i>Annex V. Part 1.42(f)</i>						
0550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V. Part 2.217'</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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0005	Cash balances at central banks and other demand deposits	Annex V. Part 2.2, 3											
0010	Debt securities	Annex V. Part 1.31, 44(b)											
0020	Central banks	Annex V. Part 1.42(a)											
0030	General governments	Annex V. Part 1.42(b)											
0040	Credit institutions	Annex V. Part 1.42(c)											
0050	Other financial corporations	Annex V. Part 1.42(d)											
0060	Non-financial corporations	Annex V. Part 1.42(e)											

		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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0070	Loans and advances	Annex V. Part 1.32, 44(a)											
0080	Central banks	Annex V. Part 1.42(a)											
0090	General governments	Annex V. Part 1.42(b)											
0100	Credit institutions	Annex V. Part 1.42(c)											
0110	Other financial corporations	Annex V. Part 1.42(d)											
0120	Non-financial corporations	Annex V. Part 1.42(e)											
0130	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										
			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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0140	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)											
0150	Households	Annex V.Part 1.42(f)											
0160	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)											
0170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)											
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0181	Debt securities	Annex V. Part 1.31, 44(b)											
0182	Central banks	Annex V. Part 1.42(a)											
0183	General governments	Annex V. Part 1.42(b)											
0184	Credit institutions	Annex V. Part 1.42(c)											
0185	Other financial corporations	Annex V. Part 1.42(d)											
0186	Non-financial corporations	Annex V. Part 1.42(e)											
0191	Loans and advances	Annex V. Part 1.32, 44(a)											
0192	Central banks	Annex V. Part 1.42(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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0193	General governments	Annex V. Part 1.42(b)											
0194	Credit institutions	Annex V. Part 1.42(c)											
0195	Other financial corporations	Annex V. Part 1.42(d)											
0196	Non-financial corporations	Annex V. Part 1.42(e)											
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)											
0903	Of which: Loans collateralised by commercial immovable property	Annex V. Part 2.86(a), 87, 234i (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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0197	Households	Annex V. Part 1.42(f)											
0910	Of which: Loans collateralised by residential immovable property	Annex V. Part 2.86(a), 87, 234i (a)											
0913	Of which: Credit for consumption	Annex V. Part 2.88(a), 234i (b)											
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0211	Debt securities	Annex V.Part 1.31, 44(b)											
0212	Central banks	Annex V.Part 1.42(a)											
0213	General governments	Annex V.Part 1.42(b)											
0214	Credit institutions	Annex V.Part 1.42(c)											
0215	Other financial corporations	Annex V.Part 1.42(d)											
0216	Non-financial corporations	Annex V.Part 1.42(e)											
0221	Loans and advances	Annex V.Part 1.32, 44(a)											
0222	Central banks	Annex V.Part 1.42(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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0223	General governments	Annex V.Part 1.42(b)											
0224	Credit institutions	Annex V.Part 1.42(c)											
0225	Other financial corporations	Annex V.Part 1.42(d)											
0226	Non-financial corporations	Annex V.Part 1.42(e)											
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)											
0923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0227	Households	Annex V.Part 1.42(f)											
0930	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)											
0933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)											
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217											
0335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.220											
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116											
0350	Central banks	Annex V.Part 1.42(a)											
0360	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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
0370	Credit institutions	Annex V. Part 1.42(c)											
0380	Other financial corporations	Annex V. Part 1.42(d)											
0390	Non-financial corporations	Annex V. Part 1.42(e)											
0400	Households	Annex V. Part 1.42(f)											
0410	Financial guarantees given	IFRS 4 Annex A; CRR Annex I; Annex V. Part 1.44(f), Part 2.102-105, 114, 116											
0420	Central banks	Annex V. Part 1.42(a)											
0430	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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0440	Credit institutions	Annex V.Part 1.42(c)											
0450	Other financial corporations	Annex V.Part 1.42(d)											
0460	Non-financial corporations	Annex V.Part 1.42(e)											
0470	Households	Annex V.Part 1.42(f)											
0480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116											
0490	Central banks	Annex V.Part 1.42(a)											
0500	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	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)	of which: purchased or originated credit-impaired financial assets
			0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
			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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0510	Credit institutions	Annex V.Part 1.42(c)											
0520	Other financial corporations	Annex V.Part 1.42(d)											
0530	Non-financial corporations	Annex V.Part 1.42(e)											
0540	Households	Annex V.Part 1.42(f)											
0550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217'											

		<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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			0201	0200	0205	0210
			<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>
0005	Cash balances at central banks and other demand deposits	<i>Annex V. Part 2.2, 3</i>				
0010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				
0020	Central banks	<i>Annex V. Part 1.42(a)</i>				
0030	General governments	<i>Annex V. Part 1.42(b)</i>				
0040	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
0050	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
0060	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
0070	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>				
0080	Central banks	<i>Annex V. Part 1.42(a)</i>				
0090	General governments	<i>Annex V. Part 1.42(b)</i>				
0100	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
0110	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
0120	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
0130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
0140	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
0150	Households	<i>Annex V. Part 1.42(f)</i>				
0160	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
0170	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V. Part 2.233(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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			0201	0200	0205	0210
			<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>
0181	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				
0182	Central banks	<i>Annex V. Part 1.42(a)</i>				
0183	General governments	<i>Annex V. Part 1.42(b)</i>				
0184	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
0185	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
0186	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
0191	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>				
0192	Central banks	<i>Annex V. Part 1.42(a)</i>				
0193	General governments	<i>Annex V. Part 1.42(b)</i>				
0194	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
0195	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
0196	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
0900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
0903	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
0197	Households	<i>Annex V. Part 1.42(f)</i>				
0910	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
0913	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(b)</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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			0201	0200	0205	0210
			<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>
0211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>				
0212	Central banks	<i>Annex V. Part 1.42(a)</i>				
0213	General governments	<i>Annex V. Part 1.42(b)</i>				
0214	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
0215	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
0216	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
0221	Loans and advances	<i>Annex V. Part 1.32, 44(a)</i>				
0222	Central banks	<i>Annex V. Part 1.42(a)</i>				
0223	General governments	<i>Annex V. Part 1.42(b)</i>				
0224	Credit institutions	<i>Annex V. Part 1.42(c)</i>				
0225	Other financial corporations	<i>Annex V. Part 1.42(d)</i>				
0226	Non-financial corporations	<i>Annex V. Part 1.42(e)</i>				
0920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>				
0923	Of which: Loans collateralised by commercial immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
0227	Households	<i>Annex V. Part 1.42(f)</i>				
0930	Of which: Loans collateralised by residential immovable property	<i>Annex V. Part 2.86(a), 87, 234i (a)</i>				
0933	Of which: Credit for consumption	<i>Annex V. Part 2.88(a), 234i (b)</i>				
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.233(c), 234</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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			0201	0200	0205	0210
			<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>
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>				
0335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V.Part 2.220</i>				
0340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116</i>				
0350	Central banks	<i>Annex V.Part 1.42(a)</i>				
0360	General governments	<i>Annex V.Part 1.42(b)</i>				
0370	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
0380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
0390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
0400	Households	<i>Annex V.Part 1.42(f)</i>				
0410	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116</i>				
0420	Central banks	<i>Annex V.Part 1.42(a)</i>				
0430	General governments	<i>Annex V.Part 1.42(b)</i>				
0440	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
0450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
0460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
0470	Households	<i>Annex V.Part 1.42(f)</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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
			0201	0200	0205	0210
			<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>
0480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116</i>				
0490	Central banks	<i>Annex V.Part 1.42(a)</i>				
0500	General governments	<i>Annex V.Part 1.42(b)</i>				
0510	Credit institutions	<i>Annex V.Part 1.42(c)</i>				
0520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>				
0530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>				
0540	Households	<i>Annex V.Part 1.42(f)</i>				
0550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217'</i>				

19. Information forborne exposures

		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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	
			0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110
			CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
0005	Cash balances at central banks and other demand deposits	Annex V.Part 2.2, 3											
0010	Debt securities	Annex V.Part 1.31, 44(b)											
0020	Central banks	Annex V.Part 1.42(a)											
0030	General governments	Annex V.Part 1.42(b)											
0040	Credit institutions	Annex V.Part 1.42(c)											
0050	Other financial corporations	Annex V.Part 1.42(d)											
0060	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				Non-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		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	
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110			
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0070	Loans and advances	Annex V.Part 1.32, 44(a)											
0080	Central banks	Annex V.Part 1.42(a)											
0090	General governments	Annex V.Part 1.42(b)											
0100	Credit institutions	Annex V.Part 1.42(c)											
0110	Other financial corporations	Annex V.Part 1.42(d)											
0120	Non-financial corporations	Annex V.Part 1.42(e)											
0130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)											

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		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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	
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110			
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0181	Debt securities	Annex V.Part 1.31, 44(b)											
0182	Central banks	Annex V.Part 1.42(a)											
0183	General governments	Annex V.Part 1.42(b)											
0184	Credit institutions	Annex V.Part 1.42(c)											
0185	Other financial corporations	Annex V.Part 1.42(d)											
0186	Non-financial corporations	Annex V.Part 1.42(e)											
0191	Loans and advances	Annex V.Part 1.32, 44(a)											
0192	Central banks	Annex V.Part 1.42(a)											

		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110			
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0193	General governments	Annex V.Part 1.42(b)											
0194	Credit institutions	Annex V.Part 1.42(c)											
0195	Other financial corporations	Annex V.Part 1.42(d)											
0196	Non-financial corporations	Annex V.Part 1.42(e)											
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)											
0903	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)											
0197	Households	Annex V.Part 1.42(f)											

		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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	
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110			
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0910	Of which: Loans collateralised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)											
0913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)											
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)											
0211	Debt securities	Annex V.Part 1.31, 44(b)											

		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110			
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0212	Central banks	Annex V.Part 1.42(a)											
0213	General governments	Annex V.Part 1.42(b)											
0214	Credit institutions	Annex V.Part 1.42(c)											
0215	Other financial corporations	Annex V.Part 1.42(d)											
0216	Non-financial corporations	Annex V.Part 1.42(e)											
0221	Loans and advances	Annex V.Part 1.32, 44(a)											
0222	Central banks	Annex V.Part 1.42(a)											
0223	General governments	Annex V.Part 1.42(b)											
0224	Credit institutions	Annex V.Part 1.42(c)											

		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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	
			0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110
			CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
0225	Other financial corporations	Annex V.Part 1.42(d)											
0226	Non-financial corporations	Annex V.Part 1.42(e)											
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)											
0923	Of which: Loans collateralised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)											
0227	Households	Annex V.Part 1.42(f)											

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		References	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures				Non-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		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	
			0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 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)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246											
0335	DEBT INSTRUMENTS HELD FOR SALE	Annex V.Part 2.247											
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116, 246'											

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>			
0005	Cash balances at central banks and other demand deposits	<i>Annex V. Part 2.2, 3</i>									
0010	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>									
0020	Central banks	<i>Annex V. Part 1.42(a)</i>									
0030	General governments	<i>Annex V. Part 1.42(b)</i>									
0040	Credit institutions	<i>Annex V. Part 1.42(c)</i>									
0050	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>			
0060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>									
0070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>									
0080	Central banks	<i>Annex V.Part 1.42(a)</i>									
0090	General governments	<i>Annex V.Part 1.42(b)</i>									
0100	Credit institutions	<i>Annex V.Part 1.42(c)</i>									
0110	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>
0120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>									
0130	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>									
0140	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>									
0150	Households	<i>Annex V.Part 1.42(f)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>			
0160	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>									
0170	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>									
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>									
0181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>									
0182	Central banks	<i>Annex V.Part 1.42(a)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>			
0183	General governments	<i>Annex V.Part 1.42(b)</i>									
0184	Credit institutions	<i>Annex V.Part 1.42(c)</i>									
0185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>									
0186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>									
0191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>									
0192	Central banks	<i>Annex V.Part 1.42(a)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
								0120		0130	0140
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>
0193	General governments	<i>Annex V.Part 1.42(b)</i>									
0194	Credit institutions	<i>Annex V.Part 1.42(c)</i>									
0195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>									
0196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>									
0900	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>
0903	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>									
0197	Households	<i>Annex V.Part 1.42(f)</i>									
0910	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>									
0913	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>			
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V. Part 2.249(b)</i>									
0211	Debt securities	<i>Annex V. Part 1.31, 44(b)</i>									
0212	Central banks	<i>Annex V. Part 1.42(a)</i>									
0213	General governments	<i>Annex V. Part 1.42(b)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>		
0214	Credit institutions	<i>Annex V.Part 1.42(c)</i>									
0215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>									
0216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>									
0221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>									
0222	Central banks	<i>Annex V.Part 1.42(a)</i>									
0223	General governments	<i>Annex V.Part 1.42(b)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>			
0224	Credit institutions	<i>Annex V.Part 1.42(c)</i>									
0225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>									
0226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>									
0920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>									
0923	Of which: Loans collateralised by commercial immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>
0227	Households	<i>Annex V.Part 1.42(f)</i>									
0930	Of which: Loans collateralised by residential immovable property	<i>Annex V.Part 2.86(a), 87, 234i (a)</i>									
0933	Of which: Credit for consumption	<i>Annex V.Part 2.88(a), 234i (b)</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249</i>									
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.246</i>									

		References	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
			Performing exposures with forbearance measures - Accumulated impairment and provisions		Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
								Of which: Collateral received on non-performing exposures with forbearance measures		Of which: Financial guarantees received on non-performing exposures with forbearance measures	
			0120	0130	0140	0150	0160	0170	0175	0180	0185
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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>
0335	DEBT INSTRUMENTS HELD FOR SALE	<i>Annex V. Part 2.247</i>									
0340	Loan commitments given	<i>CRR Annex I; Annex V. Part 1.44(g), Part 2.102-105, 113, 116, 246'</i>									

ANNEX II

Annex V to Regulation (EU) 2015/534 (ECB/2015/13) entitled “FINREP data points” under national accounting frameworks’ is amended as follows:

Tables 18.0 and 19 are replaced by the following:

'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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
						0030	0055	0056	0057	0058
				0010	0020	Annex V. Part 1.34, Part 2.118, 221	Annex V. Part 2. 222, 235	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V. Part 2.215, 237(e)
				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			
0005	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							
0010	Debt securities	Annex V. Part 1.31, 44(b)	Annex V. Part 1.31, 44(b)							
0020	Central banks	Annex V. Part 1.42(a)	Annex V. Part 1.42(a)							
0030	General governments	Annex V. Part 1.42(b)	Annex V. Part 1.42(b)							
0040	Credit institutions	Annex V. Part 1.42(c)	Annex V. Part 1.42(c)							
0050	Other financial corporations	Annex V. Part 1.42(d)	Annex V. Part 1.42(d)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount						
				0010	0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
						0030	0055	0056	0057	0058
				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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				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			
0060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)							
0080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
0110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
0120	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						
				0010	0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
						0030	0055	0056	0057	0058
				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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				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			
0130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)							
0140	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)							
0150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
0160	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)							
0170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount						
				0010	Performing					
					0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)							
0181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)							
0182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
0185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount						
				0010	0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
						0030	0055	0056	0057	0058
				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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				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			
0186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)							
0192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
0195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
0196	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)							
0903	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)							
0197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
0910	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)							
0913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)							

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount						
				0010	Performing					
					0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)							
0211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)							
0212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0213	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							
				0010	Performing						
					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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
0020	0030	0055	0056	0057	0058						
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								

0214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
0215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
0216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)							
0222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0224	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						
				0010	0020	0030	0055	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)	Of which: purchased or originated credit- impaired financial assets
								0056	0057	0058
				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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				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			
0225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
0226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)							
0923	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)							
0227	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						
				0010	Performing					
					0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0930	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)							
0933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)							
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234							

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount						
				0010	0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
						0030	0055	0056	0057	0058
				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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				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			
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217							
0335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220							
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116							
0350	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						
				0010	0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
						0030	0055	0056	0057	0058
				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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				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			
0360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
0380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
0390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0400	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets	
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116							
0420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)							
0450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							

		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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
0480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116							
0490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)							
0500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)							
0510	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						
				0010	Performing					
					0020	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)	Of which: Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Of which: purchased or originated credit- impaired financial assets
0010	0020	0030	0055	0056	0057	0058				
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)	IFRS 9.5.5.3; IFRS 7.35M(b)(i); Annex V. Part 2. 237(c)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)				
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							
0520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)							
0530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)							
0540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)							
0550	OFF-BALANCE SHEET EXPOSURES	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0005	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													
0010	Debt securities	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												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)													
0030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)													
0040	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)													
0060	Non- financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)													
0070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)													
0090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)													
0100	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)													
0120	Non- financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)													
0130	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												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)		CRR art 4(95); Annex V.P- art 2.237(a)		
0140	Of which: Loans collatera- lised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)													
0150	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0160	Of which: Loans collatera- lised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)													
0170	Of which: Credit for consump- tion	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount											
				Non-performing											
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
		CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)			
		CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)		CRR art 4(95); Annex V.P. art 2.237(a)			
0180	DEBT INSTRU- MENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)												
0181	Debt securities	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												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)													
0183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)													
0184	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
0192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)	CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
	0193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)	CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	Annex V. Part 2. 222, 235-- 236	Annex V. Part 2. 222, 235-- 236	Annex V. Part 2. 222, 235-- 236	Annex V. Part 2. 222, 235-- 236		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)													

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		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0903	Of which: Loans collatera- lised by commercial immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)													
0197	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												
				Non-performing												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)		CRR art 4(95); Annex V.P- art 2.237(a)		
0910	Of which: Loans collatera- lised by residential immovable property	Annex V.Part 2.86(a), 87, 234i (a)	Annex V.Part 2.86(a), 87, 234i (a)													
0913	Of which: Credit for consump- tion	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0201	DEBT INSTRU- MENTS AT FAIR VALUE THROUGH OTHER COMPRE- HENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIR- MENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount													
				Non-performing													
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)														
0215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)														
0216	Non- financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)														

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		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount													
				Non-performing													
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)														
0225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)														
0226	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												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0920	Of which: Small and Medium- sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)													
0923	Of which: Loans collatera- lised 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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)													
0930	Of which: Loans collatera- lised 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											
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
		0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122	
		CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
		CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0933	Of which: Credit for consump- tion	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)												

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0231	DEBT INSTRU- MENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIR- MENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)			
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)		
0330	DEBT INSTRU- MENTS OTHER THAN HELD FOR TRADING OR TRADING	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0335	DEBT INSTRU- MENTS HELD FOR SALE		Annex V.Part 2.220													
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)													
0360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)													
0370	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)													
0390	Non- financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)													
0400	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											
				Non-performing											
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)	
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116												
0420	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)													
0440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)													
0450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0460	Non- financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)													
0470	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												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)
0480	Other Commit- ments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116													
0490	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												
				Non-performing												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)													
0510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)													
0520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)													

		References National GAAP based on BAD	References National GAAP compatible IFRS	Gross carrying amount / Nominal amount												
				Non-performing												
					Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
				CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0530	Non- financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)													
0540	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												
				Non-performing												
				Unli- kely 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 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	of which: Credit- impaired instruments (Stage 3)	of which: purchased or originated credit- impaired financial assets	of which: impaired	
				0060	0070	0080	0090	0101	0102	0106	0107	0109	0110	0121	0900	0122
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)		
			CRR Art. 47a (3); Annex V. Part 2. 213-2- 16, 223-2- 39	Annex V. Part 2. 222, 235-2- 36	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		CRR art 178; Annex V.- Part 2.237(b)			CRR art 4(95); Annex V.P- art 2.237(a)	
0550	OFF- BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217'													

		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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0005	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						
0010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
0020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
0030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
0050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						

		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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
0080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
0090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
0110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						

		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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
0140	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)						
0150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
0160	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.233(a)	Annex V.Part 2.233(a)						
0181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
0182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
0183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0184	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
0186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
0192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
0193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0194	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
0196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
0903	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)						
0197	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0910	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)						
0913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(b)	Annex V.Part 2.233(b)						
0211	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)						
0212	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					
				0130	0140	of which: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
						0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
0215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
0216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)						
0222	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
0225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
0226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)						
0923	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					
				Performing exposures -Accumulated impairment and provisions					
						of which: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235							
0227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
0930	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)						
0933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)						
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234						

		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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235							
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.217	Annex V.Part 2.217						
0335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.220						
0340	Loan commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116						
0350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
0360	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235							
0370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
0380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
0390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0400	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
0410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116						

		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					
				0130	0140	Performing exposures -Accumulated impairment and provisions			
						of which: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
0420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)						
0430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)						
0440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)						
0450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)						
0460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0470	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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets				
0130	0140	0910	0141	0142	0143						
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)						
Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235									
0480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116								
0490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)								
0500	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)								
0510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)								
0520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)								

		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: Past due > 30 days ≤ = 90 days	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)	of which: purchased or originated credit- impaired financial assets
				0130	0140	0910	0141	0142	0143
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235, 237(f)	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)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.Part 2.215, 237(e)
				Annex V. Part 2. 238	Annex V. Part 2. 238	Annex V. Part 2. 222, 235			
0530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)						
0540	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)						
0550	OFF-BALANCE SHEET EXPOSURES	Annex V.Part 2.217	Annex V.Part 2.217'						

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		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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Appen- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)											
0080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0100	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										
				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	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)	of which: purchased or originated credit-impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.P-art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.P-art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238						
0110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0130	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	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)	of which: purchased or originated credit-impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.P-art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.P-art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238						
0140	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)											
0150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)											
0160	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)											

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		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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Append- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0186	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0191	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)											
0192	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										
				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	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)	of which: purchased or originated credit-impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Appen-dix A; Annex V.P-art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P-art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0900	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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Appen- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.P- art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0903	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)											
0197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)											
0910	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)											

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		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	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)	of which: purchased or originated credit-impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.Part 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238						
0212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0215	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0216	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0221	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)											

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		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	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)	of which: purchased or originated credit-impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.P-art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P-art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238						
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)											
0923	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)											
0227	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										
				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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Append- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.233(c), 234	Annex V.Part 2.233(c), 234											

[illegible]

		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	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)	of which: purchased or originated credit-impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.P-art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P-art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238	Annex V. Part 2. 236, 238						
0350	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0360	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0370	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0380	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0390	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0400	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										
				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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Append- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); Annex V.P- art 2.215, 237(e)
			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. 236, 238					
0410	Financial guarantees given	CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114	IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116											
0420	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0430	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0440	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0450	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											

		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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Append- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.P- art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0460	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0470	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)											
0480	Other Commitments given	CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115	CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116											
0490	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0500	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										
				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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Appen- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.P- art 2.215, 237(e)
			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. 236, 238					
0510	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0520	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0530	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0540	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										
				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	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 instru- ments (Stage 3)	of which: purchased or originated credit- impaired financial assets	
				0150	0160	0170	0180	0191	0192	0196	0197	0950	0951	0952
				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. 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.Appen- dix A; Annex V.P- art 2.237(a)	IFRS 9.5.5.13; IFRS 7.35M(c); AnnexV.P- art 2.215, 237(e)
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. 236, 238	Annex V. Part 2. 236, 238							
0550	OFF-BALANCE SHEET EXPOSURES	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>	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 exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				0201	0200	0205	0210
				<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>
0005	Cash balances at central banks and other demand deposits	<i>BAD art 13(2); Annex V.Part 2.2, 3</i>	<i>Annex V.Part 2.2, 3</i>				
0010	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
0020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0040	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
0080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0100	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0130	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>	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 exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				0201	0200	0205	0210
				<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>
0140	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>				
0150	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
0160	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>				
0170	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>				
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.233(a)</i>	<i>Annex V.Part 2.233(a)</i>				
0181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
0182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0184	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
0192	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>	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 exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				0201	0200	0205	0210
				<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>
0193	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0194	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0900	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
0903	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>				
0197	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
0910	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>				
0913	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>				
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(b)</i>	<i>Annex V.Part 2.233(b)</i>				
0211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>				
0212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0213	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0214	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>	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 exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				0201	0200	0205	0210
				<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>
0215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>				
0222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0223	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0920	Of which: Small and Medium-sized Enterprises	<i>SME Art 1 2(a)</i>	<i>SME Art 1 2(a)</i>				
0923	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>				
0227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
0930	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>				
0933	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>				

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				0201	0200	0205	0210
				<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>
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.233(c), 234</i>	<i>Annex V.Part 2.233(c), 234</i>				
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217</i>				
0335	DEBT INSTRUMENTS HELD FOR SALE		<i>Annex V.Part 2.220</i>				
0340	Loan commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 113</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 113, 116</i>				
0350	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0360	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0370	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0380	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0390	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0400	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
0410	Financial guarantees given	<i>CRR Annex I; Annex V.Part 1.44(f), Part 2.112, 114</i>	<i>IFRS 4 Annex A; CRR Annex I; Annex V.Part 1.44(f), Part 2.102-105, 114, 116</i>				
0420	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>	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 exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures
				0201	0200	0205	0210
				<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>
0430	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0440	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0450	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0460	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0470	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
0480	Other Commitments given	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.112, 115</i>	<i>CRR Annex I; Annex V.Part 1.44(g), Part 2.102-105, 115, 116</i>				
0490	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>				
0500	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>				
0510	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>				
0520	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>				
0530	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>				
0540	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>				
0550	OFF-BALANCE SHEET EXPOSURES	<i>Annex V.Part 2.217</i>	<i>Annex V.Part 2.217'</i>				

19. Information forborne exposures

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Append- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0005	Cash balances at central banks and other demand deposits	BAD art 13(2); Annex V.Pa- rt 2.2, 3	Annex V.Part 2.2, 3											
0010	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)											
0020	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0030	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0040	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0050	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				0010	Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
					0020	Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing	0060	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
0060	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0070	Loans and advances	Annex V.Part 1.32, 44(a)	Annex V.Part 1.32, 44(a)											
0080	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures											
				0010	Performing exposures with forbearance measures				0060	Non-performing exposures with forbearance measures					
					0020	Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		0070	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
					0020	0030	0040	0050	0060	0070	0080	0090	0100	0110	
					CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 244, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
					CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
0090	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)												
0100	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)												
0110	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)												

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				0010	Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
					0020	Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing	0060	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0030	0040	0050	0070	0080	0090	0100	0110							
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
0120	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0130	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)											
0140	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	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures											
				0010	Performing exposures with forbearance measures				0060	Non-performing exposures with forbearance measures					
					0020	Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		0070	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0150	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)												
0160	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)												
0170	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)												

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	Annex V.Part 2.249(a)	Annex V.Part 2.249(- a)											
0181	Debt securities	Annex V.Part 1.31, 44(b)	Annex V.Part 1.31, 44(b)											
0182	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures											
				0010	Performing exposures with forbearance measures				0060	Non-performing exposures with forbearance measures					
					0020	Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		0070	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
					0030	0040	0050		0090	0100	0110				
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263		
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263		
0183	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)												
0184	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)												
0185	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)												

[illegible]

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0194	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											
0195	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				0010	Performing exposures with forbearance measures				0060	Non-performing exposures with forbearance measures				
					Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing	Instru- ments with modifica- tions in their terms and conditions		Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance	
0020	0030	0040	0050	0070	0080	0090	0100	0110						
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
0196	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0900	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)											
0903	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	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures									
				Performing exposures with forbearance measures					Non-performing exposures with forbearance measures				
					Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				0010	0020	0030	0040	0050	0060	0070	0080	0090	0100
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263	
0197	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)										
0910	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)										
0913	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)										

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		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0212	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0213	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0214	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											

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		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				0010	Performing exposures with forbearance measures				0060	Non-performing exposures with forbearance measures				
					Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing	Instru- ments with modifica- tions in their terms and conditions		Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance	
0020	0030	0040	0050	0070	0080	0090	0100	0110						
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 244, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
0222	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)											
0223	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)											
0224	Credit institutions	Annex V.Part 1.42(c)	Annex V.Part 1.42(c)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0225	Other financial corporations	Annex V.Part 1.42(d)	Annex V.Part 1.42(d)											
0226	Non-financial corporations	Annex V.Part 1.42(e)	Annex V.Part 1.42(e)											
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				0010	Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
					0020	Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing	0060	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0923	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)											
0227	Households	Annex V.Part 1.42(f)	Annex V.Part 1.42(f)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures					Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110
				CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
0930	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)											
0933	Of which: Credit for consumption	Annex V.Part 2.88(a), 234i (b)	Annex V.Part 2.88(a), 234i (b)											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				Performing exposures with forbearance measures					Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
				0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263		
		CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263		
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	Annex V.Part 2.249	Annex V.Part 2.249											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
				0010	Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
					Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing	0060	Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance	
0020	0030	0040	0050	0070	0080	0090	0100	0110						
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263				
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246											
0335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247											

		References National GAAP based on BAD	Referen- ces National GAAP compati- ble IFRS	Gross carrying amount / nominal amount of exposures with forbearance measures										
					Performing exposures with forbearance measures				Non-performing exposures with forbearance measures					
						Instru- ments with modifi- cations in their terms and condi- tions	Refinan- cing	of which: Performing forborne exposures under probation reclassified from non- performing		Instru- ments with modifica- tions in their terms and conditions	Refinan- cing	of which: Defaulted	of which: Impaired	of which: Forbearance of exposures non- performing prior to forbearance
0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110				
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-258	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 265-266	CRR art 178; Annex V. Part 2.264(b)	IFRS 9.5.5.1; IFRS 9.Appen- dix A; Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
	CRR Art. 47b (1), (2); Annex V. Part 1.34, Part 2. 118, 240-245, 251-255	Annex V. Part 2. 256, 259-261	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR Art. 47a (7); Annex V. Part 2. 256, 261	Annex V. Part 2. 259-263	CRR Art. 47b (1); Annex V. Part 2.240, 266	CRR Art. 47b (1); Annex V. Part 2. 240, 265-266	CRR art 178; Annex V. Part 2.264(b)	CRR art 4(95); Annex V.- Part 2.264(a)	CRR Art. 47b (2), lett. c; Annex V. Part 2. 231, 263			
0340	Loan commitments given	CRR Annex I; Annex V.Pa- rt 1.44(g), Part 2.112, 113, 246	CRR Annex I; Annex- V.Part 1.44(g), Part 2.102-- 105, 113, 116, 246'											

		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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures			
							Of which: Collateral received on non-performing exposures with forbearance measures	guarantees received on exposures with forbearance measures				
							0120	0130	0140	0150	0160	0170
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>			
0005	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									
0010	Debt securities	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures			
							Of which: Collateral received on non-performing exposures with forbearance measures		guarantees received on exposures with forbearance measures			
							0120	0130	0140	0150	0160	0170
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0020	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>									
0030	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>									
0040	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0050	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>									
0060	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>									
0070	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0080	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>									
0090	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>									
0100	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0110	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>									
0120	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>									
0130	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	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
							0120	0130	0140	0150	0160	0170
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	
0140	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>									
0150	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
		<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>		
0160	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>									
0170	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>									

		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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>		
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received			
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures		
							Of which: Collateral received on non-performing exposures with forbearance measures	guarantees received on exposures with forbearance measures			
0120	0130	0140	0150	0160	0170	0175	0180	0185			
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>			
0180	DEBT INSTRUMENTS AT COST OR AT AMORTISED COST	<i>Annex V.Part 2.249(a)</i>	<i>Annex V.Part 2.249(a)</i>								
0181	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
0120	0130	0140	0150	0160	0170	0175	0180	0185				
<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>				
0182	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>									
0183	General governments	<i>Annex V.Part 1.42(b)</i>	<i>Annex V.Part 1.42(b)</i>									
0184	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
								0120	0130	0140	0150	0160
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	<i>Annex V. Part 2. 268</i>	
0185	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>									
0186	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>									
0191	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
0192	Central banks	Annex V.Part 1.42(a)	Annex V.Part 1.42(a)									
0193	General governments	Annex V.Part 1.42(b)	Annex V.Part 1.42(b)									
0194	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
								0120	0130	0140	0150	0160
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0195	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>									
0196	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</i>									
0900	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	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
			0120	0130	0140	0150	0160	0170	0175	0180	0185	
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>	
0903	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>									
0197	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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0910	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>									
0913	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>									

		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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions		Collateral received and financial guarantees received					
							Instruments with modifications in their terms and conditions Refinancing		Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures	
									Of which: Collateral received on non-performing exposures with forbearance measures		guarantees received on exposures with forbearance measures	
					0120	0130	0140	0150	0160	0170	0175	0180
	Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	CRR Art. 47b (1); Annex V. Part 2. 240, 267	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268			
	Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	CRR Art. 47b (1); Annex V. Part 2. 240, 267	CRR Art. 47b (1); Annex V. Part 2. 240, 267	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268			
0201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT	Annex V.Part 2.249(b)	Annex V.Part 2.249(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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0211	Debt securities	<i>Annex V.Part 1.31, 44(b)</i>	<i>Annex V.Part 1.31, 44(b)</i>									
0212	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>									
0213	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	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifications in their terms and conditions	Refinancing	Collateral received on exposures with forbearance measures		Financial guarantees received on exposures with forbearance measures			
							Of which: Collateral received on non-performing exposures with forbearance measures		guarantees received on exposures with forbearance measures			
			0120	0130	0140	0150	0160	0170	0175	0180	0185	
			<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>	
0214	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>									
0215	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>									
0216	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing		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		guarantees received on exposures with forbearance measures		
								0120	0130	0140	0150	0160
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0221	Loans and advances	<i>Annex V.Part 1.32, 44(a)</i>	<i>Annex V.Part 1.32, 44(a)</i>									
0222	Central banks	<i>Annex V.Part 1.42(a)</i>	<i>Annex V.Part 1.42(a)</i>									
0223	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	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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	guarantees received on exposures with forbearance measures				
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0224	Credit institutions	<i>Annex V.Part 1.42(c)</i>	<i>Annex V.Part 1.42(c)</i>									
0225	Other financial corporations	<i>Annex V.Part 1.42(d)</i>	<i>Annex V.Part 1.42(d)</i>									
0226	Non-financial corporations	<i>Annex V.Part 1.42(e)</i>	<i>Annex V.Part 1.42(e)</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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0920	Of which: Small and Medium-sized Enterprises	SME Art 1 2(a)	SME Art 1 2(a)									
0923	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	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0227	Households	<i>Annex V.Part 1.42(f)</i>	<i>Annex V.Part 1.42(f)</i>									
0930	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	Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions				Collateral received and financial guarantees received			
					Instruments with modifica- tions in their terms and conditions	Refinancing			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		guarantees received on exposures with forbearance measures	
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0933	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>									

		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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
							0120	0130	0140	0150	0160	0170
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0231	DEBT INSTRUMENTS AT STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT	<i>Annex V.Part 2.249</i>	<i>Annex V.Part 2.249</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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
							0120	0130	0140	0150	0160	0170
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	CRR Art. 47b (1); Annex V. Part 2. 240, 267	CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
		Annex V. Part 2. 267	Annex V. Part 2. 207	Annex V. Part 2. 207	CRR Art. 47b (1); Annex V. Part 2. 240, 267	CRR Art. 47b (1); Annex V. Part 2. 240, 267	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268	Annex V. Part 2. 268		
0330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING	Annex V.Part 2.246	Annex V.Part 2.246									
0335	DEBT INSTRUMENTS HELD FOR SALE		Annex V.Part 2.247									

		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					Maximum amount of the collateral or guarantee that can be considered <i>Annex V. Part 2.119</i>			
				Performing exposures with forbearance measures - Accumula- ted impairment and provisions	Non-performing exposures with forbearance measures - Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions			Collateral received and financial guarantees received				
					Instruments with modifica- tions in their terms and conditions	Refinancing	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		guarantees received on exposures with forbearance measures			
				0120	0130	0140	0150	0160	0170	0175	0180	0185
				<i>Annex V. Part 2. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 244, 267</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. 267</i>	<i>Annex V. Part 2. 207</i>	<i>Annex V. Part 2. 207</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</i>	<i>CRR Art. 47b (1); Annex V. Part 2. 240, 267</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>
0340	Loan commitments given	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'									