EBA Reporting framework 2.9

Definitions applicable for reported periods Q1 2020 to Q1 2021 for COREP and Q2 2020 to Q1 2021 for FINREP and LCR

The indicators listed below are calculated for significant institutions (SIs). Indicators that are also calculated for less significant institutions (LSIs) are marked with X. In cases where the calculation formulae differ between SIs and LSIs, the formula applicable to LSIs is labelled "adapted". System-wide statistics are computed only for indicators explicitly marked as applicable to LSIs. These statistics are computed using the respective formulae for both SIs and LSIs.

Variable	Formula	ITS data points	LSI [1]
1. General statistics			
T01.02 Concentration of total assets			
Total assets	F0101_r380_c010	F0101_r380_c010	X
2. Balance sheet composition and profitability			
T02.01.1/2/3 Profit and loss figures			
Net interest income [2]	sum(F0200_r010_c010, -F0200_r090_c010) * FYE_coeff / 1000000	F0200_r010_c010 F0200_r090_c010	X
Net fee and commission income [2]	sum(F0200_r200_c010, -F0200_r210_c010) * FYE_coeff / 1000000	F0200_r200_c010 F0200_r210_c010	X
Net trading (and investment) income [2] [3]	sum(F0200_r280_c010, F0200_r285_c010, F0200_r287_c010, F0200_r290_c010, F0200_r295_c010) * FYE_coeff / 1000000	F0200_r280_c010 F0200_r285_c010 F0200_r287_c010 F0200_r290_c010 F0200_r295_c010	X
Net gains or losses from hedge accounting [2] [4]	F0200_r300_c010 * FYE_coeff/ 1000000	F0200_r300_c010	X
Exchange differences, net [2]	F0200_r310_c010 * FYE_coeff / 1000000	F0200_r310_c010	X
Net other operating income [2]	sum(F0200_r355_c010, -F0200_r010_c010, F0200_r090_c010, -F0200_r200_c010, F0200_r210_c010, -F0200_r280_c010, -F0200_r285_c010, -F0200_r287_c010,-F0200_r290_c010, -F0200_r295_c010, -F0200_r300_c010, -F0200_r310_c010) * FYE_coeff / 1000000	F0200_r010_c010 F0200_r090_c010 F0200_r200_c010 F0200_r210_c010 F0200_r280_c010 F0200_r285_c010 F0200_r287_c010 F0200_r290_c010 F0200_r295_c010 F0200_r300_c010 F0200_r310_c010 F0200_r355_c010	X
Operating income [2]	**F0200_r355_c010 * FYE_coeff / 1000000**	**F0200_r355_c010**	**X**
Administrative expenses and depreciation [2]	-sum(F0200_r360_c010, F0200_r385_c010, F0200_r390_c010) * FYE_coeff / 1000000	F0200_r360_c010 F0200_r385_c010 F0200_r390_c010	
Administrative expenses and depreciation-adapted [2]	-sum(F0200_r355_c010, F0200_r425_c010, -F0200_r430_c010, -F0200_r455_c010, -F0200_r460_c010, -F0200_r510_c010, -F0200_r520_c010, F0200_r580_c010, F0200_r590_c010, F0200_r600_c010, -F0200_r610_c010) * FYE_coeff/ 1000000	F0200_r355_c010 F0200_r425_c010 F0200_r430_c010 F0200_r455_c010 F0200_r460_c010 F0200_r510_c010 F0200_r520_c010 F0200_r580_c010 F0200_r590_c010 F0200_r600_c010 F0200_r610_c010	X
Net income before impairment, provisions and taxes [2]	**sum(F0200_r355_c010, -F0200_r360_c010, -F0200_r385_c010, -F0200_r390_c010) * FYE_coeff / 1000000**	**F0200_r355_c010 F0200_r360_c010 F0200_r385_c010 F0200_r390_c010**	
Net income before impairment, provisions and taxes - adapted [2]	**sum(-F0200_r425_c010, F0200_r430_c010, F0200_r455_c010, F0200_r460_c010, F0200_r510_c010, F0200_r520_c010, -F0200_r580_c010, -F0200_r590_c010, -F0200_r600_c010, F0200_r610_c010) * FYE_coeff/ 1000000**	**F0200_r425_c010 F0200_r430_c010 F0200_r455_c010 F0200_r460_c010 F0200_r510_c010 F0200_r520_c010 F0200_r580_c010 F0200_r590_c010 F0200_r600_c010 F0200_r610_c010**	**X**
Impairment and provisions [2] [5]	-sum(F0200_r430_c010, F0200_r460_c010, F0200_r510_c010, F0200_r520_c010) * FYE_coeff / 1000000	F0200_r430_c010 F0200_r460_c010 F0200_r510_c010 F0200_r520_c010	X

1) Indicators that are calculated also for less significant institutions (LSIs) in addition to significant institutions (SIs) are marked with X.
2) FYE_coeff: Financial year-end adjustment if applicable for institutions where the financial year-end is not equal to 31/12. More details available in the methodological note.
3) For entities reporting under German GAAP: negative changes in market value are recognised immediately for current non-trading financial assets. For non-current non-trading financial assets, negative changes in value are recognised if the reduction in value is expected to be permanent. On the other hand, positive changes in market value may only be recognised up to a certain limit. As a consequence, negative price developments are fully recognised (if permanent for non-current non-trading financial assets) whereas positive price developments are recognised to a limited extent. In addition, no fair value option exists for liabilities as it is the case under IFRS, which leads to an accounting mismatch between the asset and the liability side. That mismatch is driven by applicable accounting standards ("principle of prudence") and not related to the specific economic situation of the credit institution.
4) For entities reporting under German GAAP: income and expenses from provisions for contingent losses for stand-alone derivatives and hedges as well as from currency conversion derivatives according to section 340h of the German Commercial Code are included, generally having an expanding effect in the aggregate.
5) For entities reporting under German GAAP: this indicator includes income and expenses from so called contingency reserves according to section 340f of the German Commercial Code, generally having an expanding effect in the aggregate.

Variable	Formula	ITS data points	LSI [1)]
Other [2) 6)]	sum(F0200_r610_c010, F0200_r430_c010, F0200_r460_c010, F0200_r510_c010, F0200_r520_c010, -F0200_r355_c010, F0200_r360_c010, F0200_r385_c010, F0200_r390_c010, F0200_r633_c010, F0200_r650_c010) * FYE_coeff / 1000000	F0200_r355_c010 F0200_r360_c010 F0200_r385_c010 F0200_r390_c010 F0200_r430_c010 F0200_r460_c010 F0200_r510_c010 F0200_r520_c010 F0200_r610_c010 F0200_r633_c010 F0200_r650_c010	
Other - adapted [2) 6)]	sum(F0200_r425_c010, -F0200_r455_c010, F0200_r580_c010, F0200_r590_c010, F0200_r600_c010, F0200_r633_c010, F0200_r650_c010) * FYE_coeff /1000000	F0200_r425_c010 F0200_r455_c010 F0200_r580_c010 F0200_r590_c010 F0200_r600_c010 F0200_r633_c010 F0200_r650_c010	X
Profit and loss before tax [2)]	**sum(F0200_r610_c010, F0200_r633_c010, F0200_r650_c010) * FYE_coeff / 1000000**	**F0200_r610_c010 F0200_r633_c010 F0200_r650_c010**	**X**
Tax expenses or income [2)]	-sum(F0200_r620_c010, F0200_r634_c010, F0200_r660_c010) * FYE_coeff / 1000000	F0200_r620_c010 F0200_r634_c010 F0200_r660_c010	X
Net profit/loss [2)]	**F0200_r670_c010 * FYE_coeff / 1000000**	**F0200_r670_c010**	**X**
Net interest income to operating income	sum(F0200_r010_c010, -F0200_r090_c010) / F0200_r355_c010	F0200_r010_c010 F0200_r090_c010 F0200_r355_c010	X
Net fee and commission income to operating income	sum(F0200_r200_c010, -F0200_r210_c010) / F0200_r355_c010	F0200_r200_c010 F0200_r210_c010 F0200_r355_c010	X
Net trading (and investment income) to operating income	sum(F0200_r280_c010, F0200_r285_c010, F0200_r287_c010, F0200_r290_c010, F0200_r295_c010) / F0200_r355_c010	F0200_r280_c010 F0200_r285_c010 F0200_r287_c010 F0200_r290_c010 F0200_r295_c010 F0200_r355_c010	X
T02.02.1/2/3 Key performance indicators			
Net interest margin (NIM) [2) 7)]	sum(F0200_r010_c010, -F0200_r090_c010) * FYE_coeff * ann_coeff / sum(F0101_r030_c010, F0101_r040_c010, F0101_r080_c010, F0101_r090_c010, F0101_r094_c010, F0101_r095_c010, F0101_r098_c010, F0101_r099_c010, F0101_r120_c010, F0101_r130_c010, F0101_r143_c010, F0101_r144_c010, F0101_r173_c010, F0101_r174_c010, F0101_r177_c010, F0101_r178_c010, F0101_r182_c010, F0101_r183_c010, F0101_r232_c010, F0101_r233_c010, F0101_r236_c010, F0101_r237_c010)	F0101_r030_c010 F0101_r040_c010 F0101_r080_c010 F0101_r090_c010 F0101_r094_c010 F0101_r095_c010 F0101_r098_c010 F0101_r099_c010 F0101_r120_c010 F0101_r130_c010 F0101_r143_c010 F0101_r144_c010 F0101_r173_c010 F0101_r174_c010 F0101_r177_c010 F0101_r178_c010 F0101_r182_c010 F0101_r183_c010 F0101_r232_c010 F0101_r233_c010 F0101_r236_c010 F0101_r237_c010 F0200_r010_c010 F0200_r090_c010	X
Return on equity (RoE) [2) 7)]	F0200_r670_c010 * FYE_coeff * ann_coeff / F0103_r300_c010	F0103_r300_c010 F0200_r670_c010	X
Return on assets (RoA) [2) 7)]	F0200_r670_c010 * FYE_coeff * ann_coeff / F0101_r380_c010	F0101_r380_c010 F0200_r670_c010	X
Cost-to-income ratio (CIR) [2)]	sum(F0200_r360_c010, F0200_r385_c010, F0200_r390_c010) / F0200_r355_c010	F0200_r355_c010 F0200_r360_c010 F0200_r385_c010 F0200_r390_c010	
Cost-to-income ratio (CIR) - adapted [2)]	sum(F0200_r355_c010, F0200_r425_c010, -F0200_r430_c010, -F0200_r455_c010, -F0200_r460_c010, -F0200_r510_c010, -F0200_r520_c010, F0200_r580_c010, F0200_r590_c010, F0200_r600_c010, -F0200_r610_c010)/ F0200_r355_c010	F0200_r355_c010 F0200_r425_c010 F0200_r430_c010 F0200_r455_c010 F0200_r460_c010 F0200_r510_c010 F0200_r520_c010 F0200_r580_c010 F0200_r590_c010 F0200_r600_c010 F0200_r610_c010	X

2) FYE_coeff: Financial year-end adjustment if applicable for institutions where the financial year-end is not equal to 31/12. More details available in the methodological note.
6) For entities reporting under German GAAP: this indicator includes income and expenses from so called fund for general banking risks according to section 340g of the German Commercial Code, generally having a lowering effect in the aggregate.
7) ann_coeff: Annualization factor for figures reported during the year. More details available in the methodological note.

Variable	Formula	ITS data points	LSI [1)]
Cost of risk (CoR) [2) 7)]	-sum(F1201a_r080_c020, F1201a_r080_c040, F1201a_r080_c050, F1201a_r080_c070, F1201a_r080_c090, F1201a_r080_c110, F1201a_r080_c120, F1201a_r080_c125, F1201a_r250_c020, F1201a_r250_c040, F1201a_r250_c050, F1201a_r250_c070, F1201a_r250_c090, F1201a_r250_c110, F1201a_r250_c120, F1201a_r250_c125, F1201a_r430_c020, F1201a_r430_c040, F1201a_r430_c050, F1201a_r430_c070, F1201a_r430_c090, F1201a_r430_c110, F1201a_r430_c120, F1201a_r430_c125, F1201a_r670_c040, F1201a_r670_c050, F1201a_r670_c070, F1201a_r670_c090, F1201a_r670_c110, F1201a_r670_c120, F1201a_r670_c125, F1200_r400_c020, F1200_r400_c030, F1200_r400_c060, F1200_r400_c080, F1200_r400_c090, F1200_r400_c100, F1200_r490_c020, F1200_r490_c030, F1200_r490_c060, F1200_r520_c020, F1200_r520_c030, F1200_r520_c060) * FYE_coeff * ann_coeff / sum(F04031_r110_c015, F04031_r110_c030, F04031_r110_c040, F04031_r110_c041, F04041_r070_c015, F04041_r070_c030, F04041_r070_c040, F04041_r070_c041, F0408_r120_c040, F0408_r120_c050, F0409_r070_c010, F0409_r070_c020, F0410_r120_c015, F0410_r120_c020)	F04031_r110_c015 F04031_r110_c030 F04031_r110_c040 F04031_r110_c041 F04041_r070_c015 F04041_r070_c030 F04041_r070_c040 F04041_r070_c041 F0408_r120_c040 F0408_r120_c050 F0409_r070_c010 F0409_r070_c020 F0410_r120_c015 F0410_r120_c020 F1200_r400_c020 F1200_r400_c030 F1200_r400_c060 F1200_r400_c080 F1200_r400_c090 F1200_r400_c100 F1200_r490_c020 F1200_r490_c030 F1200_r490_c060 F1200_r520_c020 F1200_r520_c030 F1200_r520_c060 F1201a_r080_c020 F1201a_r080_c040 F1201a_r080_c050 F1201a_r080_c070 F1201a_r080_c090 F1201a_r080_c110 F1201a_r080_c120 F1201a_r080_c125 F1201a_r250_c020 F1201a_r250_c040 F1201a_r250_c050 F1201a_r250_c070 F1201a_r250_c090 F1201a_r250_c110 F1201a_r250_c120 F1201a_r250_c125 F1201a_r430_c020 F1201a_r430_c040 F1201a_r430_c050 F1201a_r430_c070 F1201a_r430_c090 F1201a_r430_c110 F1201a_r430_c120 F1201a_r430_c125 F1201a_r670_c040 F1201a_r670_c050 F1201a_r670_c070 F1201a_r670_c090 F1201a_r670_c110 F1201a_r670_c120 F1201a_r670_c125	
T02.03.1/2/3 Composition of assets			
Cash, cash balances at central banks, other demand deposits	**F0101_r010_c010 / 1000000000**	**F0101_r010_c010**	**X**
Loans and advances [8)]	**sum(F0101_r090_c010, F0101_r095_c010, F0101_r099_c010, F0101_r130_c010, F0101_r144_c010, F0101_r174_c010, F0101_r178_c010, F0101_r183_c010, F0101_r233_c010, F0101_r237_c010) / 1000000000**	**F0101_r090_c010 F0101_r095_c010 F0101_r099_c010 F0101_r130_c010 F0101_r144_c010 F0101_r174_c010 F0101_r178_c010 F0101_r183_c010 F0101_r233_c010 F0101_r237_c010**	**X**
Central banks	sum(F0401_r130_c010, F04021_r120_c010, F04022_r130_c010, F04031_r120_c010, F04041_r080_c010, F0406_r130_c010, F0407_r130_c010, F0408_r130_c010, F0408_r130_c035, F0409_r080_c050, F0410_r130_c010) / 1000000000	F0401_r130_c010 F04021_r120_c010 F04022_r130_c010 F04031_r120_c010 F04041_r080_c010 F0406_r130_c010 F0407_r130_c010 F0408_r130_c010 F0408_r130_c035 F0409_r080_c050 F0410_r130_c010	

2) Financial year-end adjustment if applicable for institutions where the financial year-end is not equal to 31/12. More details available in the methodological note.
7) ann_coeff: Annualization factor for figures reported during the year. More details available in the methodological note.
8) For entities reporting under German GAAP: the carrying amount is affected by the so called contingency reserves according to section 340f of the German Commercial Code. The carrying amount is reduced by these reserves. According to section 340f of the German Commercial Code, institutions may value loans and advances to credit institutions and customers, debt securities and other fixed-income securities and other non-fixed-income securities that are neither treated as non-current assets nor part of the trading portfolio at a lower value in order to provide protection against the specific risks of the credit institution business sector, generally having a lowering effect in the aggregate.

Variable	Formula	ITS data points	LSI [1]
General governments	sum(F0401_r140_c010, F04021_r130_c010, F04022_r140_c010, F04031_r130_c010, F04041_r090_c010, F0406_r140_c010, F0407_r140_c010, F0408_r140_c010, F0408_r140_c035, F0409_r090_c050, F0410_r140_c010) / 1000000000	F0401_r140_c010 F04021_r130_c010 F04022_r140_c010 F04031_r130_c010 F04041_r090_c010 F0406_r140_c010 F0407_r140_c010 F0408_r140_c010 F0408_r140_c035 F0409_r090_c050 F0410_r140_c010	
Credit institutions	sum(F0401_r150_c010, F04021_r140_c010, F04022_r150_c010, F04031_r140_c010, F04041_r100_c010, F0406_r150_c010, F0407_r150_c010, F0408_r150_c010, F0408_r150_c035, F0409_r100_c050, F0410_r150_c010) / 1000000000	F0401_r150_c010 F04021_r140_c010 F04022_r150_c010 F04031_r140_c010 F04041_r100_c010 F0406_r150_c010 F0407_r150_c010 F0408_r150_c010 F0408_r150_c035 F0409_r100_c050 F0410_r150_c010	
Other financial corporations	sum(F0401_r160_c010, F04021_r150_c010, F04022_r160_c010, F04031_r150_c010, F04041_r110_c010, F0406_r160_c010, F0407_r160_c010, F0408_r160_c010, F0408_r160_c035, F0409_r110_c050, F0410_r160_c010) / 1000000000	F0401_r160_c010 F04021_r150_c010 F04022_r160_c010 F04031_r150_c010 F04041_r110_c010 F0406_r160_c010 F0407_r160_c010 F0408_r160_c010 F0408_r160_c035 F0409_r110_c050 F0410_r160_c010	
Non-financial corporations	sum(F0401_r170_c010, F04021_r160_c010, F04022_r170_c010, F04031_r160_c010, F04041_r120_c010, F0406_r170_c010, F0407_r170_c010, F0408_r170_c010, F0408_r170_c035, F0409_r120_c050, F0410_r170_c010) / 1000000000	F0401_r170_c010 F04021_r160_c010 F04022_r170_c010 F04031_r160_c010 F04041_r120_c010 F0406_r170_c010 F0407_r170_c010 F0408_r170_c010 F0408_r170_c035 F0409_r120_c050 F0410_r170_c010	
Households	sum(F0401_r180_c010, F04021_r170_c010, F04022_r180_c010, F04031_r170_c010, F04041_r130_c010, F0406_r180_c010, F0407_r180_c010, F0408_r180_c010, F0408_r180_c035, F0409_r130_c050, F0410_r180_c010) / 1000000000	F0401_r180_c010 F04021_r170_c010 F04022_r180_c010 F04031_r170_c010 F04041_r130_c010 F0406_r180_c010 F0407_r180_c010 F0408_r180_c010 F0408_r180_c035 F0409_r130_c050 F0410_r180_c010	
Debt securities [8]	**sum(F0101_r080_c010, F0101_r094_c010, F0101_r098_c010, F0101_r120_c010, F0101_r143_c010, F0101_r173_c010, F0101_r177_c010, F0101_r182_c010, F0101_r232_c010, F0101_r236_c010) / 1000000000**	**F0101_r080_c010 F0101_r094_c010 F0101_r098_c010 F0101_r120_c010 F0101_r143_c010 F0101_r173_c010 F0101_r177_c010 F0101_r182_c010 F0101_r232_c010 F0101_r236_c010**	**X**
Central banks	sum(F04041_r020_c010, F04021_r060_c010, F04022_r070_c010, F04031_r060_c010, F0401_r070_c010, F0406_r070_c010, F0407_r080_c010, F0409_r020_c050, F0410_r070_c010) / 1000000000	F04041_r020_c010 F04021_r060_c010 F04022_r070_c010 F04031_r060_c010 F0401_r070_c010 F0406_r070_c010 F0407_r080_c010 F0409_r020_c050 F0410_r070_c010	
of which: at amortised cost	sum(F04041_r020_c010, F0409_r020_c050) / 1000000000	F04041_r020_c010 F0409_r020_c050	
General governments	sum(F0401_r080_c010, F04021_r070_c010, F04022_r080_c010, F04031_r070_c010, F04041_r030_c010, F0406_r080_c010, F0407_r090_c010, F0409_r030_c050, F0410_r080_c010) / 1000000000	F0401_r080_c010 F04021_r070_c010 F04022_r080_c010 F04031_r070_c010 F04041_r030_c010 F0406_r080_c010 F0407_r090_c010 F0409_r030_c050 F0410_r080_c010	

[8] For entities reporting under German GAAP: the carrying amount is affected by the so called contingency reserves according to section 340f of the German Commercial Code. The carrying amount is reduced by these reserves. According to § section 340f of the German Commercial Code, institutions may value loans and advances to credit institutions and customers, debt securities and other fixed-income securities and other non-fixed-income securities that are neither treated as non-current assets nor part of the trading portfolio at a lower value in order to provide protection against the specific risks of the credit institution business sector, generally having a lowering effect in the aggregate.

Variable	Formula	ITS data points	LSI [1)]
of which: at amortised cost	sum(F04041_r030_c010, F0409_r030_c050) / 1000000000	F04041_r030_c010 F0409_r030_c050	
Credit institutions	sum(F0401_r090_c010, F04021_r080_c010, F04022_r090_c010, F04031_r080_c010, F04041_r040_c010, F0406_r090_c010, F0407_r100_c010, F0409_r040_c050, F0410_r090_c010) / 1000000000	F0401_r090_c010 F04021_r080_c010 F04022_r090_c010 F04031_r080_c010 F04041_r040_c010 F0406_r090_c010 F0407_r100_c010 F0409_r040_c050 F0410_r090_c010	
of which: at amortised cost	sum(F04041_r040_c010, F0409_r040_c050) / 1000000000	F04041_r040_c010 F0409_r040_c050	
Other financial corporations	sum(F0401_r100_c010, F04021_r090_c010, F04022_r100_c010, F04031_r090_c010, F04041_r050_c010, F0406_r100_c010, F0408_r080_c010, F0409_r050_c050, F0410_r100_c010) / 1000000000	F0401_r100_c010 F04021_r090_c010 F04022_r100_c010 F04031_r090_c010 F04041_r050_c010 F0406_r100_c010 F0408_r080_c010 F0409_r050_c050 F0410_r100_c010	
of which: at amortised cost	sum(F04041_r050_c010, F0409_r050_c050) / 1000000000	F04041_r050_c010 F0409_r050_c050	
Non-financial corporations	sum(F0401_r110_c010, F04021_r100_c010, F04022_r110_c010, F04031_r100_c010, F04041_r060_c010, F0406_r110_c010, F0408_r090_c010, F0409_r060_c050, F0410_r110_c010) / 1000000000	F0401_r110_c010 F04021_r100_c010 F04022_r110_c010 F04031_r100_c010 F04041_r060_c010 F0406_r110_c010 F0408_r090_c010 F0409_r060_c050 F0410_r110_c010	
of which: at amortised cost	sum(F04041_r060_c010, F0409_r060_c050) / 1000000000	F04041_r060_c010 F0409_r060_c050	
Equity instruments [9)]	**sum(F0101_r070_c010, F0101_r093_c010, F0101_r097_c010, F0101_r110_c010, F0101_r142_c010, F0101_r172_c010, F0101_r176_c010, F0101_r235_c010, F0101_r390_c010) / 1000000000**	**F0101_r070_c010 F0101_r093_c010 F0101_r097_c010 F0101_r110_c010 F0101_r142_c010 F0101_r172_c010 F0101_r176_c010 F0101_r235_c010 F0101_r390_c010**	**X**
Derivatives	**sum(F0101_r060_c010, F0101_r092_c010, F0101_r240_c010) / 1000000000**	**F0101_r060_c010 F0101_r092_c010 F0101_r240_c010**	**X**
Trading	sum(F0101_r060_c010, F0101_r092_c010) / 1000000000	F0101_r060_c010 F0101_r092_c010	X
Derivatives – hedge accounting	F0101_r240_c010 / 1000000000	F0101_r240_c010	X
Investments in subsidiaries, joint-ventures and associates	**F0101_r260_c010 / 1000000000**	**F0101_r260_c010**	**X**
Intangible assets and goodwill	**F0101_r300_c010 / 1000000000**	**F0101_r300_c010**	**X**

9) For entities reporting under German GAAP: the carrying amount is affected by the so called booked contingency reserves according to section 340f of the German Commercial Code. The carrying amount is reduced by these reserves. According to § section 340f of the German Commercial Code, institutions may value loans and advances to credit institutions and customers, debt securities and other fixed-income securities and other non-fixed-income securities that are neither treated as non-current assets nor part of the trading portfolio at a lower value in order to provide protection against the specific risks of the credit institution business sector, generally having a lowering effect in the aggregate.

Variable	Formula	ITS data points	LSI [1)]
Other assets	**sum(F0101_r380_c010, -F0101_r010_c010, -F0101_r090_c010, -F0101_r095_c010, -F0101_r099_c010, -F0101_r130_c010, -F0101_r144_c010, -F0101_r174_c010, -F0101_r178_c010, -F0101_r183_c010, -F0101_r233_c010, -F0101_r237_c010, -F0101_r080_c010, -F0101_r094_c010, -F0101_r098_c010, -F0101_r120_c010, -F0101_r143_c010, -F0101_r173_c010, -F0101_r177_c010, -F0101_r182_c010, -F0101_r232_c010, -F0101_r236_c010, -F0101_r070_c010, -F0101_r093_c010, -F0101_r097_c010, -F0101_r110_c010, -F0101_r142_c010, -F0101_r172_c010, -F0101_r176_c010, -F0101_r235_c010, -F0101_r390_c010, -F0101_r060_c010, -F0101_r092_c010, -F0101_r240_c010, -F0101_r260_c010, -F0101_r300_c010) / 1000000000**	**F0101_r010_c010 F0101_r060_c010 F0101_r070_c010 F0101_r080_c010 F0101_r090_c010 F0101_r092_c010 F0101_r093_c010 F0101_r094_c010 F0101_r095_c010 F0101_r097_c010 F0101_r098_c010 F0101_r099_c010 F0101_r110_c010 F0101_r120_c010 F0101_r130_c010 F0101_r142_c010 F0101_r143_c010 F0101_r144_c010 F0101_r172_c010 F0101_r173_c010 F0101_r174_c010 F0101_r176_c010 F0101_r177_c010 F0101_r178_c010 F0101_r182_c010 F0101_r183_c010 F0101_r232_c010 F0101_r233_c010 F0101_r235_c010 F0101_r236_c010 F0101_r237_c010 F0101_r240_c010 F0101_r260_c010 F0101_r300_c010 F0101_r380_c010 F0101_r390_c010**	**X**
Total assets	**F0101_r380_c010 / 1000000000**	**F0101_r380_c010**	**X**
Share of unencumbered assets	F3201_r10_c60 / sum(F3201_r10_c10, F3201_r10_c60)	F3201_r10_c10 F3201_r10_c60	X
Share of encumbered assets	F3201_r10_c10 / sum(F3201_r10_c10, F3201_r10_c60)	F3201_r10_c10 F3201_r10_c60	X
T02.04.1/2/3 Composition of liabilities and equity			
Deposits [10)]	**sum(F0801a_r050_c010, F0801a_r050_c020, F0801a_r050_c030, F0801a_r050_c034, F0801a_r050_c035) / 1000000000**	**F0801a_r050_c010 F0801a_r050_c020 F0801a_r050_c030 F0801a_r050_c034 F0801a_r050_c035**	**X**
Central banks	sum(F0801a_r060_c010, F0801a_r060_c020, F0801a_r060_c030, F0801a_r060_c034, F0801a_r060_c035) / 1000000000	F0801a_r060_c010 F0801a_r060_c020 F0801a_r060_c030 F0801a_r060_c034 F0801a_r060_c035	X
General governments	sum(F0801a_r110_c010, F0801a_r110_c020, F0801a_r110_c030, F0801a_r110_c034, F0801a_r110_c035) / 1000000000	F0801a_r110_c010 F0801a_r110_c020 F0801a_r110_c030 F0801a_r110_c034 F0801a_r110_c035	X
Credit institutions	sum(F0801a_r160_c010, F0801a_r160_c020, F0801a_r160_c030, F0801a_r160_c034, F0801a_r160_c035) / 1000000000	F0801a_r160_c010 F0801a_r160_c020 F0801a_r160_c030 F0801a_r160_c034 F0801a_r160_c035	X
Other financial corporations	sum(F0801a_r210_c010, F0801a_r210_c020, F0801a_r210_c030, F0801a_r210_c034, F0801a_r210_c035) / 1000000000	F0801a_r210_c010 F0801a_r210_c020 F0801a_r210_c030 F0801a_r210_c034 F0801a_r210_c035	X
Non-financial corporations	sum(F0801a_r260_c010, F0801a_r260_c020, F0801a_r260_c030, F0801a_r260_c034, F0801a_r260_c035) / 1000000000	F0801a_r260_c010 F0801a_r260_c020 F0801a_r260_c030 F0801a_r260_c034 F0801a_r260_c035	X
Households	sum(F0801a_r310_c010, F0801a_r310_c020, F0801a_r310_c030, F0801a_r310_c034, F0801a_r310_c035) / 1000000000	F0801a_r310_c010 F0801a_r310_c020 F0801a_r310_c030 F0801a_r310_c034 F0801a_r310_c035	X
Debt securities issued	**sum(F0801a_r360_c010, F0801a_r360_c020, F0801a_r360_c030, F0801a_r360_c034, F0801a_r360_c035) / 1000000000**	**F0801a_r360_c010 F0801a_r360_c020 F0801a_r360_c030 F0801a_r360_c034 F0801a_r360_c035**	**X**
of which: subordinated	sum(F0802_r020_c010, F0802_r020_c020, F0802_r020_c030) / 1000000000	F0802_r020_c010 F0802_r020_c020 F0802_r020_c030	

10) Some of the referenced datapoints are not reported as per the FINREP Data Point framework but are nevertheless available for the computation as data points with the same identity can be sourced from other areas of the reporting framework

Variable	Formula	ITS data points	LSI [1)]
Derivatives	**sum(F0102_r020_c010, F0102_r062_c010, F0102_r150_c010) / 1000000000**	**F0102_r020_c010 F0102_r062_c010 F0102_r150_c010**	**X**
of which: trading	sum(F0102_r020_c010, F0102_r062_c010) / 1000000000	F0102_r020_c010 F0102_r062_c010	X
Provisions	**F0102_r170_c010 / 1000000000**	**F0102_r170_c010**	**X**
Other liabilities [10)]	**sum(F0102_r300_c010, -F0801a_r050_c010, -F0801a_r050_c020, -F0801a_r050_c030, -F0801a_r050_c034, -F0801a_r050_c035, -F0801a_r360_c010, -F0801a_r360_c020, -F0801a_r360_c030, -F0801a_r360_c034, -F0801a_r360_c035, -F0102_r020_c010, -F0102_r062_c010, -F0102_r150_c010, -F0102_r170_c010) / 1000000000**	**F0102_r020_c010 F0102_r062_c010 F0102_r150_c010 F0102_r170_c010 F0102_r300_c010 F0801a_r050_c010 F0801a_r050_c020 F0801a_r050_c030 F0801a_r050_c034 F0801a_r050_c035 F0801a_r360_c010 F0801a_r360_c020 F0801a_r360_c030 F0801a_r360_c034 F0801a_r360_c035**	**X**
Equity	**F0103_r300_c010 / 1000000000**	**F0103_r300_c010**	**X**
Paid-up capital	sum(F0103_r020_c010, F0103_r040_c010) / 1000000000	F0103_r020_c010 F0103_r040_c010	
Reserves	sum(F0103_r190_c010, F0103_r200_c010, F0103_r205_c010, F0103_r210_c010) / 1000000000	F0103_r190_c010 F0103_r200_c010 F0103_r205_c010 F0103_r210_c010	X
Minority interests	F0103_r270_c010 / 1000000000	F0103_r270_c010	X
Other comprehensive income	F0103_r090_c010 / 1000000000	F0103_r090_c010	X
Other	sum(F0103_r300_c010, -F0103_r020_c010, -F0103_r040_c010, -F0103_r190_c010, -F0103_r200_c010, -F0103_r205_c010, -F0103_r210_c010, -F0103_r270_c010, -F0103_r090_c010) / 1000000000	F0103_r020_c010 F0103_r040_c010 F0103_r090_c010 F0103_r190_c010 F0103_r200_c010 F0103_r205_c010 F0103_r210_c010 F0103_r270_c010 F0103_r300_c010	
Total liabilities and equity	**F0103_r310_c010 / 1000000000**	**F0103_r310_c010**	**X**
T02.05.1/2/3 Total exposure to general governments by country of the counterparty			
Total exposure to General governments by country of the counterparty	sum(C3300a_r010_c290_XX) / 1000000	C3300a_r010_c290_XX	X

3. Capital adequacy and leverage

Variable	Formula	ITS data points	LSI [1)]
T03.01.1/2/3 Total capital ratio and its components			
Total risk exposure amount	C0200_r010_c010 / 1000000000	C0200_r010_c010	X
Total capital - Amount	C0100_r010_c010 / 1000000000	C0100_r010_c010	X
Total capital - Ratio	C0100_r010_c010 / C0200_r010_c010	C0100_r010_c010 C0200_r010_c010	X
Tier 1 - Amount	C0100_r015_c010 / 1000000000	C0100_r015_c010	X
Tier 1 - Ratio	C0100_r015_c010 / C0200_r010_c010	C0100_r015_c010 C0200_r010_c010	X
CET1 - Amount	C0100_r020_c010 / 1000000000	C0100_r020_c010	X
CET1 - Ratio	C0100_r020_c010 / C0200_r010_c010	C0100_r020_c010 C0200_r010_c010	X
T03.02.1/2/3 CET1 ratio band			
CET1 - Ratio	C0100_r020_c010 / C0200_r010_c010	C0100_r020_c010 C0200_r010_c010	X
T03.03.1/2/3 Leverage ratio			
Exposure values	**sum(C4700_r010_c010, C4700_r020_c010, C4700_r030_c010, C4700_r040_c010, C4700_r050_c010, C4700_r060_c010, C4700_r070_c010, C4700_r080_c010, C4700_r090_c010, C4700_r100_c010, C4700_r110_c010, C4700_r120_c010, C4700_r130_c010, C4700_r140_c010, C4700_r150_c010, C4700_r160_c010, C4700_r170_c010, C4700_r180_c010, C4700_r190_c010, C4700_r200_c010, C4700_r210_c010, C4700_r220_c010, C4700_r230_c010, C4700_r240_c010, C4700_r250_c010, C4700_r260_c010) / 1000000000**	**C4700_r010_c010 C4700_r020_c010 C4700_r030_c010 C4700_r040_c010 C4700_r050_c010 C4700_r060_c010 C4700_r070_c010 C4700_r080_c010 C4700_r090_c010 C4700_r100_c010 C4700_r110_c010 C4700_r120_c010 C4700_r130_c010 C4700_r140_c010 C4700_r150_c010 C4700_r160_c010 C4700_r170_c010 C4700_r180_c010 C4700_r190_c010 C4700_r200_c010 C4700_r210_c010 C4700_r220_c010 C4700_r230_c010 C4700_r240_c010 C4700_r250_c010 C4700_r260_c010**	**X**

10) Some of the referenced datapoints are not reported as per the FINREP Data Point framework but are nevertheless available for the computation as data points with the same identity can be sourced from other areas of the reporting framework

Variable	Formula	ITS data points	LSI [1)]
Other on-balance sheet items	sum(C4700_r190_c010, C4700_r240_c010, C4700_r250_c010) / 1000000000	C4700_r190_c010 C4700_r240_c010 C4700_r250_c010	X
Derivatives	sum(C4700_r060_c010, C4700_r070_c010, C4700_r080_c010, C4700_r090_c010, C4700_r100_c010, C4700_r110_c010, C4700_r120_c010, C4700_r130_c010, C4700_r140_c010, C4700_r200_c010, C4700_r210_c010, C4700_r220_c010) / 1000000000	C4700_r060_c010 C4700_r070_c010 C4700_r080_c010 C4700_r090_c010 C4700_r100_c010 C4700_r110_c010 C4700_r120_c010 C4700_r130_c010 C4700_r140_c010 C4700_r200_c010 C4700_r210_c010 C4700_r220_c010	X
Securities financing transactions	sum(C4700_r010_c010, C4700_r020_c010, C4700_r030_c010, C4700_r040_c010, C4700_r050_c010, C4700_r230_c010) / 1000000000	C4700_r010_c010 C4700_r020_c010 C4700_r030_c010 C4700_r040_c010 C4700_r050_c010 C4700_r230_c010	X
Off-balance sheet items	sum(C4700_r150_c010, C4700_r160_c010, C4700_r170_c010, C4700_r180_c010) / 1000000000	C4700_r150_c010 C4700_r160_c010 C4700_r170_c010 C4700_r180_c010	X
Deductions of exposures to public sector entities	C4700_r260_c010 / 1000000000	C4700_r260_c010	X
Tier 1 capital - Fully phased-in definition	**C4700_r310_c010 / 1000000000**	**C4700_r310_c010**	**X**
Total exposure - Fully phased-in definition	**C4700_r290_c010 / 1000000000**	**C4700_r290_c010**	**X**
Exposure values	sum(C4700_r010_c010, C4700_r020_c010, C4700_r030_c010, C4700_r040_c010, C4700_r050_c010, C4700_r060_c010, C4700_r070_c010, C4700_r080_c010, C4700_r090_c010, C4700_r100_c010, C4700_r110_c010, C4700_r120_c010, C4700_r130_c010, C4700_r140_c010, C4700_r150_c010, C4700_r160_c010, C4700_r170_c010, C4700_r180_c010, C4700_r190_c010, C4700_r200_c010, C4700_r210_c010, C4700_r220_c010, C4700_r230_c010, C4700_r240_c010, C4700_r250_c010, C4700_r260_c010) / 1000000000	C4700_r010_c010 C4700_r020_c010 C4700_r030_c010 C4700_r040_c010 C4700_r050_c010 C4700_r060_c010 C4700_r070_c010 C4700_r080_c010 C4700_r090_c010 C4700_r100_c010 C4700_r110_c010 C4700_r120_c010 C4700_r130_c010 C4700_r140_c010 C4700_r150_c010 C4700_r160_c010 C4700_r170_c010 C4700_r180_c010 C4700_r190_c010 C4700_r200_c010 C4700_r210_c010 C4700_r220_c010 C4700_r230_c010 C4700_r240_c010 C4700_r250_c010 C4700_r260_c010	X
Asset amount deducted from Tier 1 capital - Fully phased-in definition	C4700_r270_c010 / 1000000000	C4700_r270_c010	X
Leverage ratio - Fully phased-in definition	**C4700_r310_c010 / C4700_r290_c010**	**C4700_r290_c010 C4700_r310_c010**	**X**
Tier 1 capital - Transitional definition	**C4700_r320_c010 / 1000000000**	**C4700_r320_c010**	**X**
Total exposure - Transitional definition	**C4700_r300_c010 / 1000000000**	**C4700_r300_c010**	**X**
Exposure values	sum(C4700_r010_c010, C4700_r020_c010, C4700_r030_c010, C4700_r040_c010, C4700_r050_c010, C4700_r060_c010, C4700_r070_c010, C4700_r080_c010, C4700_r090_c010, C4700_r100_c010, C4700_r110_c010, C4700_r120_c010, C4700_r130_c010, C4700_r140_c010, C4700_r150_c010, C4700_r160_c010, C4700_r170_c010, C4700_r180_c010, C4700_r190_c010, C4700_r200_c010, C4700_r210_c010, C4700_r220_c010, C4700_r230_c010, C4700_r240_c010, C4700_r250_c010, C4700_r260_c010) / 1000000000	C4700_r010_c010 C4700_r020_c010 C4700_r030_c010 C4700_r040_c010 C4700_r050_c010 C4700_r060_c010 C4700_r070_c010 C4700_r080_c010 C4700_r090_c010 C4700_r100_c010 C4700_r110_c010 C4700_r120_c010 C4700_r130_c010 C4700_r140_c010 C4700_r150_c010 C4700_r160_c010 C4700_r170_c010 C4700_r180_c010 C4700_r190_c010 C4700_r200_c010 C4700_r210_c010 C4700_r220_c010 C4700_r230_c010 C4700_r240_c010 C4700_r250_c010 C4700_r260_c010	X
Asset amount deducted or added from Tier 1 capital	C4700_r280_c010 / 1000000000	C4700_r280_c010	X
Leverage ratio - Transitional definition	**C4700_r320_c010 / C4700_r300_c010**	**C4700_r300_c010 C4700_r320_c010**	**X**

Variable	Formula	ITS data points	LSI [1)]
T03.04.1/2/3 Leverage ratio band			
Leverage ratio	C4700_r310_c010 / C4700_r290_c010	C4700_r290_c010 C4700_r310_c010	X
T03.05.1/2/3 Risk exposures composition			
Credit risk weighted exposure amounts	**C0200_r040_c010 / 1000000000**	**C0200_r040_c010**	**X**
Standardised Approach (SA)	C0200_r050_c010 / 1000000000	C0200_r050_c010	X
of which: exposures to institutions	C0200_r120_c010 / 1000000000	C0200_r120_c010	X
of which: exposures to corporates	C0200_r130_c010 / 1000000000	C0200_r130_c010	X
of which: exposures to retail	C0200_r140_c010 / 1000000000	C0200_r140_c010	X
of which: exposures secured by mortgages on immovable property	C0200_r150_c010 / 1000000000	C0200_r150_c010	X
Internal rating based Approach (IRB)	C0200_r240_c010 / 1000000000	C0200_r240_c010	X
of which: exposures to institutions	sum(C0200_r270_c010, C0200_r330_c010) / 1000000000	C0200_r270_c010 C0200_r330_c010	X
of which: exposures to corporates	sum(C0200_r280_c010, C0200_r290_c010, C0200_r300_c010, C0200_r340_c010, C0200_r350_c010, C0200_r360_c010) / 1000000000	C0200_r280_c010 C0200_r290_c010 C0200_r300_c010 C0200_r340_c010 C0200_r350_c010 C0200_r360_c010	X
of which: exposures to retail	sum(C0200_r390_c010, C0200_r400_c010, C0200_r410_c010) / 1000000000	C0200_r390_c010 C0200_r400_c010 C0200_r410_c010	X
of which: exposures secured by real estate	sum(C0200_r370_c010, C0200_r380_c010) / 1000000000	C0200_r370_c010 C0200_r380_c010	X
Risk exposure for contributions to the default fund of a CCP	C0200_r460_c010 / 1000000000	C0200_r460_c010	X
Securitisation positions	C0200_r470_c010 / 1000000000	C0200_r470_c010	X
Settlement/delivery risk exposure amount	**C0200_r490_c010 / 1000000000**	**C0200_r490_c010**	**X**
Market risk exposure amount	**C0200_r520_c010 / 1000000000**	**C0200_r520_c010**	**X**
Market risk exposure under SA	C0200_r530_c010 / 1000000000	C0200_r530_c010	X
Market risk exposure under IM approach	C0200_r580_c010 / 1000000000	C0200_r580_c010	X
Operational risk exposure amount	**C0200_r590_c010 / 1000000000**	**C0200_r590_c010**	**X**
Operational risk exposure under BIA	C0200_r600_c010 / 1000000000	C0200_r600_c010	X
Operational risk exposure under TSA/ASA	C0200_r610_c010 / 1000000000	C0200_r610_c010	X
Operational risk exposure under AMA	C0200_r620_c010 / 1000000000	C0200_r620_c010	X
Risk exposure for credit valuation adjustment	**C0200_r640_c010 / 1000000000**	**C0200_r640_c010**	**X**
Other	**sum(C0200_r630_c010, C0200_r680_c010, C0200_r690_c010) / 1000000000**	**C0200_r630_c010 C0200_r680_c010 C0200_r690_c010**	**X**
Total risk exposure amount	**C0200_r010_c010 / 1000000000**	**C0200_r010_c010**	**X**
Risk weights of exposures to institutions - Standardised approach (StA)	C0200_r120_c010 / C0700a_r010_c200_007	C0200_r120_c010 C0700a_r010_c200_007	X
Risk weights of exposures to corporates - Standardised approach (StA)	C0200_r130_c010 / C0700a_r010_c200_008	C0200_r130_c010 C0700a_r010_c200_008	X
Risk weights of exposures to retail - Standardised approach (StA)	C0200_r140_c010 / C0700a_r010_c200_009	C0200_r140_c010 C0700a_r010_c200_009	X
Risk weights of exposures secured by mortgages on immovable property - Standardised approach (StA)	C0200_r150_c010 / C0700a_r010_c200_010	C0200_r150_c010 C0700a_r010_c200_010	X
Risk weights of exposures to institutions - Internal ratings based approach (IRB)	sum(C0200_r270_c010, C0200_r330_c010) / sum(C0801a_r010_c110_005, C0801a_r010_c110_006)	C0200_r270_c010 C0200_r330_c010 C0801a_r010_c110_005 C0801a_r010_c110_006	X
Risk weights of exposures to corporates - Internal ratings based approach (IRB)	sum(C0200_r280_c010, C0200_r290_c010, C0200_r300_c010, C0200_r340_c010, C0200_r350_c010, C0200_r360_c010) / sum(C0801a_r010_c110_007, C0801a_r010_c110_008, C0801a_r010_c110_009, C0801a_r010_c110_010, C0801a_r010_c110_011, C0801a_r010_c110_012)	C0200_r280_c010 C0200_r290_c010 C0200_r300_c010 C0200_r340_c010 C0200_r350_c010 C0200_r360_c010 C0801a_r010_c110_007 C0801a_r010_c110_008 C0801a_r010_c110_009 C0801a_r010_c110_010 C0801a_r010_c110_011 C0801a_r010_c110_012	X
Risk weights of exposures to retail - Internal ratings based approach (IRB)	sum(C0200_r390_c010, C0200_r400_c010, C0200_r410_c010) / sum(C0801a_r010_c110_015, C0801a_r010_c110_016, C0801a_r010_c110_017)	C0200_r390_c010 C0200_r400_c010 C0200_r410_c010 C0801a_r010_c110_015 C0801a_r010_c110_016 C0801a_r010_c110_017	X
Risk weights of exposures to retail secured by real estate - Internal ratings based approach (IRB)	sum(C0200_r370_c010, C0200_r380_c010) / sum(C0801a_r010_c110_013, C0801a_r010_c110_014)	C0200_r370_c010 C0200_r380_c010 C0801a_r010_c110_013 C0801a_r010_c110_014	X
T03.06 IRB credit risk parameters by residence of the obligor			
PD assigned to the obligor grade or pool - Institutions	sum(C0902_r020_c010_XX * C0902_r020_c080_XX, -C0902_r020_c030_XX) / sum(sum(C0902_r020_c010_XX, -C0902_r020_c030_XX))	C0902_r020_c010_XX C0902_r020_c030_XX C0902_r020_c080_XX	
PD assigned to the obligor grade or pool - Corporates	sum(C0902_r030_c010_XX * C0902_r030_c080_XX, -C0902_r030_c030_XX) / sum(sum(C0902_r030_c010_XX, -C0902_r030_c030_XX))	C0902_r030_c010_XX C0902_r030_c030_XX C0902_r030_c080_XX	

Variable	Formula	ITS data points	LSI 1)
of which: SME	sum(C0902_r050_c010_XX * C0902_r050_c080_XX, -C0902_r050_c030_XX) / sum(sum(C0902_r050_c010_XX, -C0902_r050_c030_XX))	C0902_r050_c010_XX C0902_r050_c030_XX C0902_r050_c080_XX	
PD assigned to the obligor grade or pool - Retail	sum(C0902_r060_c010_XX * C0902_r060_c080_XX, -C0902_r060_c030_XX) / sum(sum(C0902_r060_c010_XX, -C0902_r060_c030_XX))	C0902_r060_c010_XX C0902_r060_c030_XX C0902_r060_c080_XX	
PD assigned to the obligor grade or pool - Retail - Secured by immovable property - Non-SME	sum(C0902_r090_c010_XX * C0902_r090_c080_XX, -C0902_r090_c030_XX) / sum(sum(C0902_r090_c010_XX, -C0902_r090_c030_XX))	C0902_r090_c010_XX C0902_r090_c030_XX C0902_r090_c080_XX	
PD assigned to the obligor grade or pool - Qualifying Revolving	sum(C0902_r100_c010_XX * C0902_r100_c080_XX, -C0902_r100_c030_XX) / sum(sum(C0902_r100_c010_XX, -C0902_r100_c030_XX))	C0902_r100_c010_XX C0902_r100_c030_XX C0902_r100_c080_XX	
PD assigned to the obligor grade or pool - Other Retail	sum(C0902_r110_c010_XX * C0902_r110_c080_XX, -C0902_r110_c030_XX) / sum(sum(C0902_r110_c010_XX, -C0902_r110_c030_XX))	C0902_r110_c010_XX C0902_r110_c030_XX C0902_r110_c080_XX	
Exposure weighted average LGD - Institutions	C0902_r020_c090_XX * sum(C0902_r020_c010_XX, -C0902_r020_c030_XX) / sum(sum(C0902_r020_c010_XX, -C0902_r020_c030_XX))	C0902_r020_c010_XX C0902_r020_c030_XX C0902_r020_c090_XX	
Exposure weighted average LGD - Corporates	C0902_r030_c090_XX * sum(C0902_r030_c010_XX, -C0902_r030_c030_XX) / sum(sum(C0902_r030_c010_XX, -C0902_r030_c030_XX))	C0902_r030_c010_XX C0902_r030_c030_XX C0902_r030_c090_XX	
of which: SME	C0902_r050_c090_XX * sum(C0902_r050_c010_XX, -C0902_r050_c030_XX) / sum(sum(C0902_r050_c010_XX, -C0902_r050_c030_XX))	C0902_r050_c010_XX C0902_r050_c030_XX C0902_r050_c090_XX	
Exposure weighted average LGD - Retail	C0902_r060_c090_XX * sum(C0902_r060_c010_XX, -C0902_r060_c030_XX) / sum(sum(C0902_r060_c010_XX, -C0902_r060_c030_XX))	C0902_r060_c010_XX C0902_r060_c030_XX C0902_r060_c090_XX	
Exposure weighted average LGD - Retail - Secured by immovable property - Non-SME	C0902_r090_c090_XX * sum(C0902_r090_c010_XX, -C0902_r090_c030_XX) / sum(sum(C0902_r090_c010_XX, -C0902_r090_c030_XX))	C0902_r090_c010_XX C0902_r090_c030_XX C0902_r090_c090_XX	
Exposure weighted average LGD - Qualifying Revolving	C0902_r100_c090_XX * sum(C0902_r100_c010_XX, -C0902_r100_c030_XX) / sum(sum(C0902_r100_c010_XX, -C0902_r100_c030_XX))	C0902_r100_c010_XX C0902_r100_c030_XX C0902_r100_c090_XX	
Exposure weighted average LGD - Other Retail	C0902_r110_c090_XX * sum(C0902_r110_c010_XX, -C0902_r110_c030_XX) / sum(sum(C0902_r110_c010_XX, -C0902_r110_c030_XX))	C0902_r110_c010_XX C0902_r110_c030_XX C0902_r110_c090_XX	
Exposure value - Institutions	C0902_r020_c105_XX / 1000000000	C0902_r020_c105_XX	
Exposure value - Corporates	C0902_r030_c105_XX / 1000000000	C0902_r030_c105_XX	
of which: SME	C0902_r050_c105_XX / 1000000000	C0902_r050_c105_XX	
Exposure value - Retail	C0902_r060_c105_XX / 1000000000	C0902_r060_c105_XX	
Exposure value - Retail - Secured by immovable property - Non-SME	C0902_r090_c105_XX / 1000000000	C0902_r090_c105_XX	
Exposure value - Qualifying Revolving	C0902_r100_c105_XX / 1000000000	C0902_r100_c105_XX	
Exposure value - Other Retail	C0902_r110_c105_XX / 1000000000	C0902_r110_c105_XX	
Risk weight - Institutions	C0902_r020_c125_XX / C0902_r020_c105_XX	C0902_r020_c105_XX C0902_r020_c125_XX	
Risk weight - Corporates	C0902_r030_c125_XX / C0902_r030_c105_XX	C0902_r030_c105_XX C0902_r030_c125_XX	
of which: SME	C0902_r050_c125_XX / C0902_r050_c105_XX	C0902_r050_c105_XX C0902_r050_c125_XX	
Risk weight - Retail	C0902_r060_c125_XX / C0902_r060_c105_XX	C0902_r060_c105_XX C0902_r060_c125_XX	
Risk weight - Retail - Secured by immovable property - Non-SME	C0902_r090_c125_XX / C0902_r090_c105_XX	C0902_r090_c105_XX C0902_r090_c125_XX	
Risk weight - Qualifying Revolving	C0902_r100_c125_XX / C0902_r100_c105_XX	C0902_r100_c105_XX C0902_r100_c125_XX	
Risk weight - Other Retail	C0902_r110_c125_XX / C0902_r110_c105_XX	C0902_r110_c105_XX C0902_r110_c125_XX	
4. Asset quality			
T04.01 Performing and non-performing exposures by instrument and counterparty			
Performing exposures: Cash balances at central banks and other demand deposits - Amount	**sum(F1800a_r005_c020) / 1000000000**	**F1800a_r005_c020**	
Performing exposures: Cash balances at central banks and other demand deposits - Coverage ratio	**-sum(F1800b_r005_c140) / sum(F1800a_r005_c020)**	**F1800a_r005_c020 F1800b_r005_c140**	

Variable	Formula	ITS data points	LSI [1)]
Performing exposures: Loans and advances - Amount	**sum(F1800a_r070_c020, F1800a_r191_c020, F1800a_r221_c020) / 1000000000**	**F1800a_r070_c020 F1800a_r191_c020 F1800a_r221_c020**	**X**
Performing exposures: Loans and advances - Coverage ratio	**-sum(F1800b_r070_c140, F1800b_r191_c140) / sum(F1800a_r070_c020, F1800a_r191_c020, F1800a_r221_c020)**	**F1800a_r070_c020 F1800a_r191_c020 F1800a_r221_c020 F1800b_r070_c140 F1800b_r191_c140**	**X**
Performing exposures: Central banks - Amount	sum(F1800a_r080_c020, F1800a_r192_c020, F1800a_r222_c020) / 1000000000	F1800a_r080_c020 F1800a_r192_c020 F1800a_r222_c020	X
Performing exposures: Central banks - Coverage ratio	-sum(F1800b_r080_c140, F1800b_r192_c140) / sum(F1800a_r080_c020, F1800a_r192_c020, F1800a_r222_c020)	F1800a_r080_c020 F1800a_r192_c020 F1800a_r222_c020 F1800b_r080_c140 F1800b_r192_c140	X
Performing exposures: General governments - Amount	sum(F1800a_r090_c020, F1800a_r193_c020, F1800a_r223_c020) / 1000000000	F1800a_r090_c020 F1800a_r193_c020 F1800a_r223_c020	X
Performing exposures: General governments - Coverage ratio	-sum(F1800b_r090_c140, F1800b_r193_c140) / sum(F1800a_r090_c020, F1800a_r193_c020, F1800a_r223_c020)	F1800a_r090_c020 F1800a_r193_c020 F1800a_r223_c020 F1800b_r090_c140 F1800b_r193_c140	X
Performing exposures: Credit institutions - Amount	sum(F1800a_r100_c020, F1800a_r194_c020, F1800a_r224_c020) / 1000000000	F1800a_r100_c020 F1800a_r194_c020 F1800a_r224_c020	X
Performing exposures: Credit institutions - Coverage ratio	-sum(F1800b_r100_c140, F1800b_r194_c140) / sum(F1800a_r100_c020, F1800a_r194_c020, F1800a_r224_c020)	F1800a_r100_c020 F1800a_r194_c020 F1800a_r224_c020 F1800b_r100_c140 F1800b_r194_c140	X
Performing exposures: Other financial corporations - Amount	sum(F1800a_r110_c020, F1800a_r195_c020, F1800a_r225_c020) / 1000000000	F1800a_r110_c020 F1800a_r195_c020 F1800a_r225_c020	X
Performing exposures: Other financial corporations - Coverage ratio	-sum(F1800b_r110_c140, F1800b_r195_c140) / sum(F1800a_r110_c020, F1800a_r195_c020, F1800a_r225_c020)	F1800a_r110_c020 F1800a_r195_c020 F1800a_r225_c020 F1800b_r110_c140 F1800b_r195_c140	X
Performing exposures: Non-financial corporations - Amount	sum(F1800a_r120_c020, F1800a_r196_c020, F1800a_r226_c020) / 1000000000	F1800a_r120_c020 F1800a_r196_c020 F1800a_r226_c020	X
Performing exposures: Non-financial corporations - Coverage ratio	-sum(F1800b_r120_c140, F1800b_r196_c140) / sum(F1800a_r120_c020, F1800a_r196_c020, F1800a_r226_c020)	F1800a_r120_c020 F1800a_r196_c020 F1800a_r226_c020 F1800b_r120_c140 F1800b_r196_c140	X
Performing exposures: Households - Amount	sum(F1800a_r150_c020, F1800a_r197_c020, F1800a_r227_c020) / 1000000000	F1800a_r150_c020 F1800a_r197_c020 F1800a_r227_c020	X
Performing exposures: Households - Coverage ratio	-sum(F1800b_r150_c140, F1800b_r197_c140) / sum(F1800a_r150_c020, F1800a_r197_c020, F1800a_r227_c020)	F1800a_r150_c020 F1800a_r197_c020 F1800a_r227_c020 F1800b_r150_c140 F1800b_r197_c140	X
Performing exposures: Debt securities - Amount	**sum(F1800a_r010_c020, F1800a_r181_c020, F1800a_r211_c020) / 1000000000**	**F1800a_r010_c020 F1800a_r181_c020 F1800a_r211_c020**	**X**
Performing exposures: Debt securities - Coverage ratio	**-sum(F1800b_r010_c140, F1800b_r181_c140) / sum(F1800a_r010_c020, F1800a_r181_c020, F1800a_r211_c020)**	**F1800a_r010_c020 F1800a_r181_c020 F1800a_r211_c020 F1800b_r010_c140 F1800b_r181_c140**	**X**
Performing exposures: Other - Amount	**F1800a_r335_c020 / 1000000000**	**F1800a_r335_c020**	**X**
Performing exposures: Other - Coverage ratio	**-F1800b_r335_c140 / F1800a_r335_c020**	**F1800a_r335_c020 F1800b_r335_c140**	**X**
Performing exposures: Off-balance sheet exposures - Amount	**F1800e_r550_c020 / 1000000000**	**F1800e_r550_c020**	**X**
Performing exposures: Off-balance sheet exposures - Coverage ratio	**F1800b_r550_c140 / F1800e_r550_c020**	**F1800b_r550_c140 F1800e_r550_c020**	**X**
Performing exposures: Total - Amount	**sum(F1800a_r180_c020, F1800a_r201_c020, F1800a_r231_c020, F1800a_r335_c020, F1800e_r550_c020) / 1000000000**	**F1800a_r180_c020 F1800a_r201_c020 F1800a_r231_c020 F1800a_r335_c020 F1800e_r550_c020**	**X**
Performing exposures: Total - Coverage ratio	**-sum(F1800b_r180_c140, F1800b_r201_c140, F1800b_r335_c140, -F1800b_r550_c140) / sum(F1800a_r180_c020, F1800a_r201_c020, F1800a_r231_c020, F1800a_r335_c020, F1800e_r550_c020)**	**F1800a_r180_c020 F1800a_r201_c020 F1800a_r231_c020 F1800a_r335_c020 F1800b_r180_c140 F1800b_r201_c140 F1800b_r335_c140 F1800b_r550_c140 F1800e_r550_c020**	**X**
Non-performing exposures: Cash balances at central banks and other demand deposits - Amount	**sum(F1800a_r005_c060) / 1000000000**	**F1800a_r005_c060**	

Variable	Formula	ITS data points	LSI [1)]
Non-performing exposures: Cash balances at central banks and other demand deposits - Coverage ratio	**-sum(F1800b_r005_c150) / sum(F1800a_r005_c060)**	**F1800a_r005_c060 F1800b_r005_c150**	
Non-performing exposures: Loans and advances - Amount	**sum(F1800a_r070_c060, F1800a_r191_c060, F1800a_r221_c060) / 1000000000**	**F1800a_r070_c060 F1800a_r191_c060 F1800a_r221_c060**	**X**
Non-performing exposures: Loans and advances - Coverage ratio	**-sum(F1800b_r070_c150, F1800b_r191_c150, F1800b_r221_c150) / sum(F1800a_r070_c060, F1800a_r191_c060, F1800a_r221_c060)**	**F1800a_r070_c060 F1800a_r191_c060 F1800a_r221_c060 F1800b_r070_c150 F1800b_r191_c150 F1800b_r221_c150**	**X**
Non-performing exposures: Central banks - Amount	sum(F1800a_r080_c060, F1800a_r192_c060, F1800a_r222_c060) / 1000000000	F1800a_r080_c060 F1800a_r192_c060 F1800a_r222_c060	X
Non-performing exposures: Central banks - Coverage ratio	-sum(F1800b_r080_c150, F1800b_r192_c150, F1800b_r222_c150) / sum(F1800a_r080_c060, F1800a_r192_c060, F1800a_r222_c060)	F1800a_r080_c060 F1800a_r192_c060 F1800a_r222_c060 F1800b_r080_c150 F1800b_r192_c150 F1800b_r222_c150	X
Non-performing exposures: General governments - Amount	sum(F1800a_r090_c060, F1800a_r193_c060, F1800a_r223_c060) / 1000000000	F1800a_r090_c060 F1800a_r193_c060 F1800a_r223_c060	X
Non-performing exposures: General governments - Coverage ratio	-sum(F1800b_r090_c150, F1800b_r193_c150, F1800b_r223_c150) / sum(F1800a_r090_c060, F1800a_r193_c060, F1800a_r223_c060)	F1800a_r090_c060 F1800a_r193_c060 F1800a_r223_c060 F1800b_r090_c150 F1800b_r193_c150 F1800b_r223_c150	X
Non-performing exposures: Credit institutions - Amount	sum(F1800a_r100_c060, F1800a_r194_c060, F1800a_r224_c060) / 1000000000	F1800a_r100_c060 F1800a_r194_c060 F1800a_r224_c060	X
Non-performing exposures: Credit institutions - Coverage ratio	-sum(F1800b_r100_c150, F1800b_r194_c150, F1800b_r224_c150) / sum(F1800a_r100_c060, F1800a_r194_c060, F1800a_r224_c060)	F1800a_r100_c060 F1800a_r194_c060 F1800a_r224_c060 F1800b_r100_c150 F1800b_r194_c150 F1800b_r224_c150	X
Non-performing exposures: Other financial corporations - Amount	sum(F1800a_r110_c060, F1800a_r195_c060, F1800a_r225_c060) / 1000000000	F1800a_r110_c060 F1800a_r195_c060 F1800a_r225_c060	X
Non-performing exposures: Other financial corporations - Coverage ratio	-sum(F1800b_r110_c150, F1800b_r195_c150, F1800b_r225_c150) / sum(F1800a_r110_c060, F1800a_r195_c060, F1800a_r225_c060)	F1800a_r110_c060 F1800a_r195_c060 F1800a_r225_c060 F1800b_r110_c150 F1800b_r195_c150 F1800b_r225_c150	X
Non-performing exposures: Non-financial corporations - Amount	sum(F1800a_r120_c060, F1800a_r196_c060, F1800a_r226_c060) / 1000000000	F1800a_r120_c060 F1800a_r196_c060 F1800a_r226_c060	X
Non-performing exposures: Non-financial corporations - Coverage ratio	-sum(F1800b_r120_c150, F1800b_r196_c150, F1800b_r226_c150) / sum(F1800a_r120_c060, F1800a_r196_c060, F1800a_r226_c060)	F1800a_r120_c060 F1800a_r196_c060 F1800a_r226_c060 F1800b_r120_c150 F1800b_r196_c150 F1800b_r226_c150	X
Non-performing exposures: Households - Amount	sum(F1800a_r150_c060, F1800a_r197_c060, F1800a_r227_c060) / 1000000000	F1800a_r150_c060 F1800a_r197_c060 F1800a_r227_c060	X
Non-performing exposures: Households - Coverage ratio	-sum(F1800b_r150_c150, F1800b_r197_c150, F1800b_r227_c150) / sum(F1800a_r150_c060, F1800a_r197_c060, F1800a_r227_c060)	F1800a_r150_c060 F1800a_r197_c060 F1800a_r227_c060 F1800b_r150_c150 F1800b_r197_c150 F1800b_r227_c150	X
Non-performing exposures: Debt securities - Amount	**sum(F1800a_r010_c060, F1800a_r181_c060, F1800a_r211_c060) / 1000000000**	**F1800a_r010_c060 F1800a_r181_c060 F1800a_r211_c060**	**X**
Non-performing exposures: Debt securities - Coverage ratio	**-sum(F1800b_r010_c150, F1800b_r181_c150, F1800b_r211_c150) / sum(F1800a_r010_c060, F1800a_r181_c060, F1800a_r211_c060)**	**F1800a_r010_c060 F1800a_r181_c060 F1800a_r211_c060 F1800b_r010_c150 F1800b_r181_c150 F1800b_r211_c150**	**X**
Non-Performing exposures: Other - Amount	**F1800a_r335_c060 / 1000000000**	**F1800a_r335_c060**	**X**
Non-Performing exposures: Other - Coverage ratio	**-F1800b_r335_c150 / F1800a_r335_c060**	**F1800a_r335_c060 F1800b_r335_c150**	**X**
Non-performing exposures: Off-balance sheet exposures - Amount	**F1800e_r550_c060 / 1000000000**	**F1800e_r550_c060**	**X**
Non-performing exposures: Off-balance sheet exposures - Coverage ratio	**F1800b_r550_c150 / F1800e_r550_c060**	**F1800b_r550_c150 F1800e_r550_c060**	**X**
Non-performing exposures: Total - Amount	**sum(F1800a_r180_c060, F1800a_r201_c060, F1800a_r231_c060, F1800a_r335_c060, F1800e_r550_c060) / 1000000000**	**F1800a_r180_c060 F1800a_r201_c060 F1800a_r231_c060 F1800a_r335_c060 F1800e_r550_c060**	**X**

Variable	Formula	ITS data points	LSI [1)]
Non-performing exposures: Total - Coverage ratio	**-sum(F1800b_r180_c150, F1800b_r201_c150, F1800b_r231_c150, F1800b_r335_c150, -F1800b_r550_c150) / sum(F1800a_r180_c060, F1800a_r201_c060, F1800a_r231_c060, F1800a_r335_c060, F1800e_r550_c060)**	**F1800a_r180_c060 F1800a_r201_c060 F1800a_r231_c060 F1800a_r335_c060 F1800b_r180_c150 F1800b_r201_c150 F1800b_r231_c150 F1800b_r335_c150 F1800b_r550_c150 F1800e_r550_c060**	**X**
T04.02.1/2/3 Non performing loans and advances			
Loans and advances (including cash balances at central banks and other demand deposits)	sum(F1800a_r005_c010, F1800a_r070_c010, F1800a_r191_c010, F1800a_r221_c010) / 1000000000	F1800a_r005_c010 F1800a_r070_c010 F1800a_r191_c010 F1800a_r221_c010	
Loans and advances (including cash balances at central banks and other demand deposits) - adapted	sum(F1800a_r180_c010, F1800a_r191_c010, F1800a_r221_c010, -F1800a_r010_c010) / 1000000000	F1800a_r010_c010 F1800a_r180_c010 F1800a_r191_c010 F1800a_r221_c010	X
Loans and advances (excluding cash balances at central banks and other demand deposits)	sum(F1800a_r070_c010, F1800a_r191_c010, F1800a_r221_c010) / 1000000000	F1800a_r070_c010 F1800a_r191_c010 F1800a_r221_c010	X
of which: Other financial corporations	sum(F1800a_r110_c010, F1800a_r195_c010, F1800a_r225_c010) / 1000000000	F1800a_r110_c010 F1800a_r195_c010 F1800a_r225_c010	X
of which: Non-financial corporations	sum(F1800a_r120_c010, F1800a_r196_c010, F1800a_r226_c010) / 1000000000	F1800a_r120_c010 F1800a_r196_c010 F1800a_r226_c010	X
of which: Small and Medium-sized Enterprises [11)]	sum(F1800a_r130_c010, F1800a_r900_c010, F1800a_r920_c010) / 1000000000	F1800a_r130_c010 F1800a_r900_c010 F1800a_r920_c010	X
of which: collateralised by commercial immovable property [11)]	sum(F1800a_r140_c010, F1800a_r903_c010, F1800a_r923_c010) / 1000000000	F1800a_r140_c010 F1800a_r903_c010 F1800a_r923_c010	X
of which: Households	sum(F1800a_r150_c010, F1800a_r197_c010, F1800a_r227_c010) / 1000000000	F1800a_r150_c010 F1800a_r197_c010 F1800a_r227_c010	X
of which: collateralised by residential immovable property [11)]	sum(F1800a_r160_c010, F1800a_r910_c010, F1800a_r930_c010) / 1000000000	F1800a_r160_c010 F1800a_r910_c010 F1800a_r930_c010	X
of which: credit for consumption [11)]	sum(F1800a_r170_c010, F1800a_r913_c010, F1800a_r933_c010) / 1000000000	F1800a_r170_c010 F1800a_r913_c010 F1800a_r933_c010	X
Non-performing loans and advances (including cash balances at central banks and other demand deposits)	sum(F1800a_r005_c060, F1800a_r070_c060, F1800a_r191_c060, F1800a_r221_c060) / 1000000000	F1800a_r005_c060 F1800a_r070_c060 F1800a_r191_c060 F1800a_r221_c060	
Non-performing loans and advances (including cash balances at central banks and other demand deposits) - adapted	sum(F1800a_r180_c060, F1800a_r191_c060, F1800a_r221_c060, -F1800a_r010_c060) / 1000000000	F1800a_r010_c060 F1800a_r180_c060 F1800a_r191_c060 F1800a_r221_c060	X
Non-performing loans and advances (excluding cash balances at central banks and other demand deposits)	sum(F1800a_r070_c060, F1800a_r191_c060, F1800a_r221_c060) / 1000000000	F1800a_r070_c060 F1800a_r191_c060 F1800a_r221_c060	X
of which: Other financial corporations	sum(F1800a_r110_c060, F1800a_r195_c060, F1800a_r225_c060) / 1000000000	F1800a_r110_c060 F1800a_r195_c060 F1800a_r225_c060	X
of which: Non-financial corporations	sum(F1800a_r120_c060, F1800a_r196_c060, F1800a_r226_c060) / 1000000000	F1800a_r120_c060 F1800a_r196_c060 F1800a_r226_c060	X
of which: Small and Medium-sized Enterprises [11)]	sum(F1800a_r130_c060, F1800a_r900_c060, F1800a_r920_c060) / 1000000000	F1800a_r130_c060 F1800a_r900_c060 F1800a_r920_c060	X
of which: collateralised by commercial immovable property [11)]	sum(F1800a_r140_c060, F1800a_r903_c060, F1800a_r923_c060) / 1000000000	F1800a_r140_c060 F1800a_r903_c060 F1800a_r923_c060	X
of which: Households	sum(F1800a_r150_c060, F1800a_r197_c060, F1800a_r227_c060) / 1000000000	F1800a_r150_c060 F1800a_r197_c060 F1800a_r227_c060	X
of which: collateralised by residential immovable property [11)]	sum(F1800a_r160_c060, F1800a_r910_c060, F1800a_r930_c060) / 1000000000	F1800a_r160_c060 F1800a_r910_c060 F1800a_r930_c060	X
of which: credit for consumption [11)]	sum(F1800a_r170_c060, F1800a_r913_c060, F1800a_r933_c060) / 1000000000	F1800a_r170_c060 F1800a_r913_c060 F1800a_r933_c060	X
Non-performing loans ratio (including cash balances at central banks and other demand deposits)	sum(F1800a_r005_c060, F1800a_r070_c060, F1800a_r191_c060, F1800a_r221_c060) / sum(F1800a_r005_c010, F1800a_r070_c010, F1800a_r191_c010, F1800a_r221_c010)	F1800a_r005_c010 F1800a_r005_c060 F1800a_r070_c010 F1800a_r070_c060 F1800a_r191_c010 F1800a_r191_c060 F1800a_r221_c010 F1800a_r221_c060	

11) Portfolios other than at cost or at amortised cost are not reported as per the FINREP Data Point framework.

Variable	Formula	ITS data points	LSI [1)]
Non-performing loans ratio (including cash balances at central banks and other demand deposits) - adapted	sum(F1800a_r180_c060,F1800a_r191_c060, F1800a_r221_c060,-F1800a_r010_c060) /sum(F1800a_r180_c010,F1800a_r191_c010, F1800a_r221_c010,-F1800a_r010_c010)	F1800a_r010_c010 F1800a_r010_c060 F1800a_r180_c010 F1800a_r180_c060 F1800a_r191_c010 F1800a_r191_c060 F1800a_r221_c010 F1800a_r221_c060	X
Non-performing loans ratio (excluding cash balances at central banks and other demand deposits)	sum(F1800a_r070_c060, F1800a_r191_c060, F1800a_r221_c060) / sum(F1800a_r070_c010, F1800a_r191_c010, F1800a_r221_c010)	F1800a_r070_c060 F1800a_r191_c060 F1800a_r221_c060 F1800a_r070_c010 F1800a_r191_c010 F1800a_r221_c010	X
of which: Other financial corporations	sum(F1800a_r110_c060, F1800a_r195_c060, F1800a_r225_c060) / sum(F1800a_r110_c010, F1800a_r195_c010, F1800a_r225_c010)	F1800a_r110_c060 F1800a_r195_c060 F1800a_r225_c060 F1800a_r110_c010 F1800a_r195_c010 F1800a_r225_c010	X
of which: Non-financial corporations	sum(F1800a_r120_c060, F1800a_r196_c060, F1800a_r226_c060) / sum(F1800a_r120_c010, F1800a_r196_c010, F1800a_r226_c010)	F1800a_r120_c060 F1800a_r196_c060 F1800a_r226_c060 F1800a_r120_c010 F1800a_r196_c010 F1800a_r226_c010	X
of which: Small and Medium-sized Enterprises [11)]	sum(F1800a_r130_c060, F1800a_r900_c060, F1800a_r920_c060) /sum(F1800a_r130_c010, F1800a_r900_c010, F1800a_r920_c010)	F1800a_r130_c060 F1800a_r900_c060 F1800a_r920_c060 F1800a_r130_c010 F1800a_r900_c010 F1800a_r920_c010	X
of which: collateralised by commercial immovable property [11)]	sum(F1800a_r140_c060, F1800a_r903_c060, F1800a_r923_c060) / sum(F1800a_r140_c010, F1800a_r903_c010, F1800a_r923_c010)	F1800a_r140_c060 F1800a_r903_c060 F1800a_r923_c060 F1800a_r140_c010 F1800a_r903_c010 F1800a_r923_c010	X
of which: Households	sum(F1800a_r150_c060, F1800a_r197_c060, F1800a_r227_c060) / sum(F1800a_r150_c010, F1800a_r197_c010, F1800a_r227_c010)	F1800a_r150_c060 F1800a_r197_c060 F1800a_r227_c060 F1800a_r150_c010 F1800a_r197_c010 F1800a_r227_c010	X
of which: collateralised by residential immovable property [11)]	sum(F1800a_r160_c060, F1800a_r910_c060, F1800a_r930_c060) / sum(F1800a_r160_c010, F1800a_r910_c010, F1800a_r930_c010)	F1800a_r160_c060 F1800a_r910_c060 F1800a_r930_c060 F1800a_r160_c010 F1800a_r910_c010 F1800a_r930_c010	X
of which: credit for consumption [11)]	sum(F1800a_r170_c060, F1800a_r913_c060, F1800a_r933_c060) / sum(F1800a_r170_c010, F1800a_r913_c010, F1800a_r933_c010)	F1800a_r170_c060 F1800a_r913_c060 F1800a_r933_c060 F1800a_r170_c010 F1800a_r913_c010 F1800a_r933_c010	X
T04.03.1 Forbearance by instrument and counterparty			
Performing forborne exposures: Cash balances at central banks and other demand deposits - Amount	**sum(F1900a_r005_c020) / 1000000000**	**F1900a_r005_c020**	
Performing forborne exposures: Cash balances at central banks and other demand deposits - Coverage ratio	**-sum(F1900b_r005_c130) / sum(F1900a_r005_c020)**	**F1900a_r005_c020** **F1900b_r005_c130**	
Performing forborne exposures: Loans and advances - Amount	**sum(F1900a_r070_c020, F1900a_r191_c020, F1900a_r221_c020) / 1000000000**	**F1900a_r070_c020** **F1900a_r191_c020** **F1900a_r221_c020**	
Performing forborne exposures: Loans and advances - Coverage ratio	**-sum(F1900b_r070_c130, F1900b_r191_c130) / SUM(F1900a_r070_c020, F1900a_r191_c020, F1900a_r221_c020)**	**F1900a_r070_c020** **F1900a_r191_c020** **F1900a_r221_c020** **F1900b_r070_c130** **F1900b_r191_c130**	
Performing forborne exposures: Central banks - Amount	sum(F1900a_r080_c020, F1900a_r192_c020, F1900a_r222_c020) / 1000000000	F1900a_r080_c020 F1900a_r192_c020 F1900a_r222_c020	
Performing forborne exposures: Central banks - Coverage ratio	-sum(F1900b_r080_c130, F1900b_r192_c130) / sum(F1900a_r080_c020, F1900a_r192_c020, F1900a_r222_c020)	F1900a_r080_c020 F1900a_r192_c020 F1900a_r222_c020 F1900b_r080_c130 F1900b_r192_c130	
Performing forborne exposures: General governments - Amount	sum(F1900a_r090_c020, F1900a_r193_c020, F1900a_r223_c020) / 1000000000	F1900a_r090_c020 F1900a_r193_c020 F1900a_r223_c020	
Performing forborne exposures: General governments - Coverage ratio	-sum(F1900b_r090_c130, F1900b_r193_c130) / sum(F1900a_r090_c020, F1900a_r193_c020, F1900a_r223_c020)	F1900a_r090_c020 F1900a_r193_c020 F1900a_r223_c020 F1900b_r090_c130 F1900b_r193_c130	

11) Portfolios other than at cost or at amortised cost are not reported as per the FINREP Data Point framework.

Variable	Formula	ITS data points	LSI 1)
Performing forborne exposures: Credit institutions - Amount	sum(F1900a_r100_c020, F1900a_r194_c020, F1900a_r224_c020) / 1000000000	F1900a_r100_c020 F1900a_r194_c020 F1900a_r224_c020	
Performing forborne exposures: Credit institutions - Coverage ratio	-sum(F1900b_r100_c130, F1900b_r194_c130) / sum(F1900a_r100_c020, F1900a_r194_c020, F1900a_r224_c020)	F1900a_r100_c020 F1900a_r194_c020 F1900a_r224_c020 F1900b_r100_c130 F1900b_r194_c130	
Performing forborne exposures: Other financial corporations - Amount	sum(F1900a_r110_c020, F1900a_r195_c020, F1900a_r225_c020) / 1000000000	F1900a_r110_c020 F1900a_r195_c020 F1900a_r225_c020	
Performing forborne exposures: Other financial corporations - Coverage ratio	-sum(F1900b_r110_c130, F1900b_r195_c130) / sum(F1900a_r110_c020, F1900a_r195_c020, F1900a_r225_c020)	F1900a_r110_c020 F1900a_r195_c020 F1900a_r225_c020 F1900b_r110_c130 F1900b_r195_c130	
Performing forborne exposures: Non-financial corporations - Amount	sum(F1900a_r120_c020, F1900a_r196_c020, F1900a_r226_c020) / 1000000000	F1900a_r120_c020 F1900a_r196_c020 F1900a_r226_c020	
Performing forborne exposures: Non-financial corporations - Coverage ratio	-sum(F1900b_r120_c130, F1900b_r196_c130) / sum(F1900a_r120_c020, F1900a_r196_c020, F1900a_r226_c020)	F1900a_r120_c020 F1900a_r196_c020 F1900a_r226_c020 F1900b_r120_c130 F1900b_r196_c130	
Performing forborne exposures: Households - Amount	sum(F1900a_r150_c020, F1900a_r197_c020, F1900a_r227_c020) / 1000000000	F1900a_r150_c020 F1900a_r197_c020 F1900a_r227_c020	
Performing forborne exposures: Households - Coverage ratio	-sum(F1900b_r150_c130, F1900b_r197_c130) / sum(F1900a_r150_c020, F1900a_r197_c020, F1900a_r227_c020)	F1900a_r150_c020 F1900a_r197_c020 F1900a_r227_c020 F1900b_r150_c130 F1900b_r197_c130	
Performing forborne exposures: Debt securities - Amount	**sum(F1900a_r010_c020, F1900a_r181_c020, F1900a_r211_c020) / 1000000000**	**F1900a_r010_c020 F1900a_r181_c020 F1900a_r211_c020**	
Performing forborne exposures: Debt securities - Coverage Ratio	**-sum(F1900b_r010_c130, F1900b_r181_c130) / sum(F1900a_r010_c020, F1900a_r181_c020, F1900a_r211_c020)**	**F1900a_r010_c020 F1900a_r181_c020 F1900a_r211_c020 F1900b_r010_c130 F1900b_r181_c130**	
Performing forborne exposures: Other - Amount	**F1900a_r335_c020 / 1000000000**	**F1900a_r335_c020**	
Performing forborne exposures: Other - Coverage Ratio	**-F1900b_r335_c130 / F1900a_r335_c020**	**F1900a_r335_c020 F1900b_r335_c130**	
Performing forborne exposures: Off-balance sheet exposures - Amount	**F1900d_r340_c020 / 1000000000**	**F1900d_r340_c020**	
Performing forborne exposures: Off-balance sheet exposures - Coverage ratio	**F1900b_r340_c130 / F1900d_r340_c020**	**F1900b_r340_c130 F1900d_r340_c020**	
Performing forborne exposures: Total - Amount	**sum(F1900a_r180_c020, F1900a_r201_c020, F1900a_r231_c020, F1900a_r335_c020, F1900d_r340_c020) / 1000000000**	**F1900a_r180_c020 F1900a_r201_c020 F1900a_r231_c020 F1900a_r335_c020 F1900d_r340_c020**	
Performing forborne exposures: Total - Coverage ratio	**-sum(F1900b_r180_c130, F1900b_r201_c130, F1900b_r335_c130, -F1900b_r340_c130) / sum(F1900a_r180_c020, F1900a_r201_c020, F1900a_r231_c020, F1900a_r335_c020, F1900d_r340_c020)**	**F1900a_r180_c020 F1900a_r201_c020 F1900a_r231_c020 F1900a_r335_c020 F1900b_r180_c130 F1900b_r201_c130 F1900b_r335_c130 F1900b_r340_c130 F1900d_r340_c020**	
Non-performing forborne exposures: Cash balances at central banks and other demand deposits - Amount	**sum(F1900a_r005_c060) / 1000000000**	**F1900a_r005_c060**	
Non-performing forborne exposures: Cash balances at central banks and other demand deposits - Coverage ratio	**-sum(F1900b_r005_c140) / sum(F1900a_r005_c060)**	**F1900a_r005_c060 F1900b_r005_c140**	
Non-performing forborne exposures: Loans and advances - Amount	**sum(F1900a_r070_c060, F1900a_r191_c060, F1900a_r221_c060) / 1000000000**	**F1900a_r070_c060 F1900a_r191_c060 F1900a_r221_c060**	
Non-performing forborne exposures: Loans and advances - Coverage ratio	**-sum(F1900b_r070_c140, F1900b_r191_c140, F1900b_r221_c140) / sum(F1900a_r070_c060, F1900a_r191_c060, F1900a_r221_c060)**	**F1900a_r070_c060 F1900a_r191_c060 F1900a_r221_c060 F1900b_r070_c140 F1900b_r191_c140 F1900b_r221_c140**	
Non-performing forborne exposures: Central banks - Amount	sum(F1900a_r080_c060, F1900a_r192_c060, F1900a_r222_c060) / 1000000000	F1900a_r080_c060 F1900a_r192_c060 F1900a_r222_c060	
Non-performing forborne exposures: Central banks - Coverage ratio	-sum(F1900b_r080_c140, F1900b_r192_c140, F1900b_r222_c140) / sum(F1900a_r080_c060, F1900a_r192_c060, F1900a_r222_c060)	F1900a_r080_c060 F1900a_r192_c060 F1900a_r222_c060 F1900b_r080_c140 F1900b_r192_c140 F1900b_r222_c140	
Non-performing forborne exposures: General governments - Amount	sum(F1900a_r090_c060, F1900a_r193_c060, F1900a_r223_c060) / 1000000000	F1900a_r090_c060 F1900a_r193_c060 F1900a_r223_c060	

Variable	Formula	ITS data points	LSI [1)]
Non-performing forborne exposures: General governments - Coverage ratio	-sum(F1900b_r090_c140, F1900b_r193_c140, F1900b_r223_c140) / sum(F1900a_r090_c060, F1900a_r193_c060, F1900a_r223_c060)	F1900a_r090_c060 F1900a_r193_c060 F1900a_r223_c060 F1900b_r090_c140 F1900b_r193_c140 F1900b_r223_c140	
Non-performing forborne exposures: Credit institutions - Amount	sum(F1900a_r100_c060, F1900a_r194_c060, F1900a_r224_c060) / 1000000000	F1900a_r100_c060 F1900a_r194_c060 F1900a_r224_c060	
Non-performing forborne exposures: Credit institutions - Coverage ratio	-sum(F1900b_r100_c140, F1900b_r194_c140, F1900b_r224_c140) / sum(F1900a_r100_c060, F1900a_r194_c060, F1900a_r224_c060)	F1900a_r100_c060 F1900a_r194_c060 F1900a_r224_c060 F1900b_r100_c140 F1900b_r194_c140 F1900b_r224_c140	
Non-performing forborne exposures: Other financial corporations - Amount	sum(F1900a_r110_c060, F1900a_r195_c060, F1900a_r225_c060) / 1000000000	F1900a_r110_c060 F1900a_r195_c060 F1900a_r225_c060	
Non-performing forborne exposures: Other financial corporations - Coverage ratio	-sum(F1900b_r110_c140, F1900b_r195_c140, F1900b_r225_c140) / sum(F1900a_r110_c060, F1900a_r195_c060, F1900a_r225_c060)	F1900a_r110_c060 F1900a_r195_c060 F1900a_r225_c060 F1900b_r110_c140 F1900b_r195_c140 F1900b_r225_c140	
Non-performing forborne exposures: Non-financial corporations - Amount	sum(F1900a_r120_c060, F1900a_r196_c060, F1900a_r226_c060) / 1000000000	F1900a_r120_c060 F1900a_r196_c060 F1900a_r226_c060	
Non-performing forborne exposures: Non-financial corporations - Coverage ratio	-sum(F1900b_r120_c140, F1900b_r196_c140, F1900b_r226_c140) / sum(F1900a_r120_c060, F1900a_r196_c060, F1900a_r226_c060)	F1900a_r120_c060 F1900a_r196_c060 F1900a_r226_c060 F1900b_r120_c140 F1900b_r196_c140 F1900b_r226_c140	
Non-performing forborne exposures: Households - Amount	sum(F1900a_r150_c060, F1900a_r197_c060, F1900a_r227_c060) / 1000000000	F1900a_r150_c060 F1900a_r197_c060 F1900a_r227_c060	
Non-performing forborne exposures: Households - Coverage ratio	-sum(F1900b_r150_c140, F1900b_r197_c140, F1900b_r227_c140) / sum(F1900a_r150_c060, F1900a_r197_c060, F1900a_r227_c060)	F1900a_r150_c060 F1900a_r197_c060 F1900a_r227_c060 F1900b_r150_c140 F1900b_r197_c140 F1900b_r227_c140	
Non-Performing forborne exposures: Debt securities - Amount	**sum(F1900a_r010_c060, F1900a_r181_c060, F1900a_r211_c060) / 1000000000**	**F1900a_r010_c060 F1900a_r181_c060 F1900a_r211_c060**	
Non-Performing forborne exposures: Debt securities - Coverage Ratio	**-sum(F1900b_r010_c140, F1900b_r181_c140, F1900b_r211_c140) / sum(F1900a_r010_c060, F1900a_r181_c060, F1900a_r211_c060)**	**F1900b_r010_c140 F1900b_r181_c140 F1900b_r211_c140 F1900a_r010_c060 F1900a_r181_c060 F1900a_r211_c060**	
Non-performing forborne exposures: Other -	**F1900a_r335_c060 / 1000000000**	**F1900a_r335_c060**	
Non-performing forborne exposures: Other - Coverage Ratio	**-F1900b_r335_c140 / F1900a_r335_c060**	**F1900a_r335_c060**	
Non-performing forborne exposures: Off-balance sheet exposures - Amount	**F1900d_r340_c060 / 1000000000**	**F1900d_r340_c060**	
Non-performing forborne exposures: Off-balance sheet exposures - Coverage ratio	**F1900b_r340_c140 / F1900d_r340_c060**	**F1900b_r340_c140 F1900d_r340_c060**	
Non-performing forborne exposures: Total - Amount	**sum(F1900a_r180_c060, F1900a_r201_c060, F1900a_r231_c060, F1900a_r335_c060, F1900d_r340_c060) / 1000000000**	**F1900a_r180_c060 F1900a_r201_c060 F1900a_r231_c060 F1900a_r335_c060 F1900d_r340_c060**	
Non-performing forborne exposures: Total - Coverage ratio	**-sum(F1900b_r180_c140, F1900b_r201_c140, F1900b_r231_c140, F1900b_r335_c140, -F1900b_r340_c140) / sum(F1900a_r180_c060, F1900a_r201_c060, F1900a_r231_c060, F1900a_r335_c060, F1900d_r340_c060)**	**F1900a_r180_c060 F1900a_r201_c060 F1900a_r231_c060 F1900a_r335_c060 F1900b_r180_c140 F1900b_r201_c140 F1900b_r231_c140 F1900b_r335_c140 F1900b_r340_c140 F1900d_r340_c060**	
T04.03.2/3 Non-performing exposures and forbearance			
Total exposures: Performing - Amount	sum(F1800a_r180_c020, F1800a_r201_c020, F1800a_r231_c020, F1800a_r335_c020, F1800e_r550_c020) / 1000000000	F1800a_r180_c020 F1800a_r201_c020 F1800a_r231_c020 F1800a_r335_c020 F1800e_r550_c020	
Total exposures: Performing - Coverage ratio	-sum(F1800b_r180_c140, F1800b_r201_c140, F1800b_r335_c140, -F1800b_r550_c140) / sum(F1800a_r180_c020, F1800a_r201_c020, F1800a_r231_c020, F1800a_r335_c020, F1800e_r550_c020)	F1800a_r180_c020 F1800a_r201_c020 F1800a_r231_c020 F1800a_r335_c020 F1800b_r180_c140 F1800b_r201_c140 F1800b_r335_c140 F1800b_r550_c140 F1800e_r550_c020	

Variable	Formula	ITS data points	LSI [1)]
Total exposures: Non-performing - Amount	sum(F1800a_r180_c060, F1800a_r201_c060, F1800a_r231_c060, F1800a_r335_c060, F1800e_r550_c060) / 1000000000	F1800a_r180_c060 F1800a_r201_c060 F1800a_r231_c060 F1800a_r335_c060 F1800e_r550_c060	
Total exposures: Non-performing - Coverage ratio	-sum(F1800b_r180_c150, F1800b_r201_c150, F1800b_r231_c150, F1800b_r335_c150, -F1800b_r550_c150) / sum(F1800a_r180_c060, F1800a_r201_c060, F1800a_r231_c060, F1800a_r335_c060, F1800e_r550_c060)	F1800a_r180_c060 F1800a_r201_c060 F1800a_r231_c060 F1800a_r335_c060 F1800b_r180_c150 F1800b_r201_c150 F1800b_r231_c150 F1800b_r335_c150 F1800b_r550_c150 F1800e_r550_c060	
Forborne exposures: Performing - Amount	sum(F1900a_r180_c020, F1900a_r201_c020, F1900a_r231_c020, F1900a_r335_c020, F1900d_r340_c020) / 1000000000	F1900a_r180_c020 F1900a_r201_c020 F1900a_r231_c020 F1900a_r335_c020 F1900d_r340_c020	
Forborne exposures: Performing - Coverage ratio	-sum(F1900b_r180_c130, F1900b_r201_c130, F1900b_r335_c130, -F1900b_r340_c130) / sum(F1900a_r180_c020, F1900a_r201_c020, F1900a_r231_c020, F1900a_r335_c020, F1900d_r340_c020)	F1900a_r180_c020 F1900a_r201_c020 F1900a_r231_c020 F1900a_r335_c020 F1900b_r180_c130 F1900b_r201_c130 F1900b_r335_c130 F1900b_r340_c130 F1900d_r340_c020	
Forborne exposures: Non-performing - Amount	sum(F1900a_r180_c060, F1900a_r201_c060, F1900a_r231_c060, F1900a_r335_c060, F1900d_r340_c060) / 1000000000	F1900a_r180_c060 F1900a_r201_c060 F1900a_r231_c060 F1900a_r335_c060 F1900d_r340_c060	
Forborne exposures: Non-performing - Coverage ratio	-sum(F1900b_r180_c140, F1900b_r201_c140, F1900b_r231_c140, F1900b_r335_c140, -F1900b_r340_c140) / sum(F1900a_r180_c060, F1900a_r201_c060, F1900a_r231_c060, F1900a_r335_c060, F1900d_r340_c060)	F1900a_r180_c060 F1900a_r201_c060 F1900a_r231_c060 F1900a_r335_c060 F1900b_r180_c140 F1900b_r201_c140 F1900b_r231_c140 F1900b_r335_c140 F1900b_r340_c140 F1900d_r340_c060	
T04.04.1 Fair value hierarchy			
Level 1- Derivatives	sum(F1400_r020_c010, F1400_r052_c010, F1400_r140_c010) / 1000000000	F1400_r020_c010 F1400_r052_c010 F1400_r140_c010	
Level 2 - Derivatives	sum(F1400_r020_c020, F1400_r052_c020, F1400_r140_c020) / 1000000000	F1400_r020_c020 F1400_r052_c020 F1400_r140_c020	
Level 3 - Derivatives	sum(F1400_r020_c030, F1400_r052_c030, F1400_r140_c030) / 1000000000	F1400_r020_c030 F1400_r052_c030 F1400_r140_c030	
Level 1 - Equity instruments	sum(F1400_r030_c010, F1400_r053_c010, F1400_r057_c010, F1400_r070_c010, F1400_r102_c010, F1400_r122_c010, F1400_r126_c010) / 1000000000	F1400_r030_c010 F1400_r053_c010 F1400_r057_c010 F1400_r070_c010 F1400_r102_c010 F1400_r122_c010 F1400_r126_c010	
Level 2 - Equity instruments	sum(F1400_r030_c020, F1400_r053_c020, F1400_r057_c020, F1400_r070_c020, F1400_r102_c020, F1400_r122_c020, F1400_r126_c020) / 1000000000	F1400_r030_c020 F1400_r053_c020 F1400_r057_c020 F1400_r070_c020 F1400_r102_c020 F1400_r122_c020 F1400_r126_c020	
Level 3 - Equity instruments	sum(F1400_r030_c030, F1400_r053_c030, F1400_r057_c030, F1400_r070_c030, F1400_r102_c030, F1400_r122_c030, F1400_r126_c030) / 1000000000	F1400_r030_c030 F1400_r053_c030 F1400_r057_c030 F1400_r070_c030 F1400_r102_c030 F1400_r122_c030 F1400_r126_c030	
Level 1 - Debt securities	sum(F1400_r040_c010, F1400_r054_c010, F1400_r058_c010, F1400_r080_c010, F1400_r103_c010, F1400_r123_c010, F1400_r127_c010) / 1000000000	F1400_r040_c010 F1400_r054_c010 F1400_r058_c010 F1400_r080_c010 F1400_r103_c010 F1400_r123_c010 F1400_r127_c010	
Level 2 - Debt securities	sum(F1400_r040_c020, F1400_r054_c020, F1400_r058_c020, F1400_r080_c020, F1400_r103_c020, F1400_r123_c020, F1400_r127_c020) / 1000000000	F1400_r040_c020 F1400_r054_c020 F1400_r058_c020 F1400_r080_c020 F1400_r103_c020 F1400_r123_c020 F1400_r127_c020	

Variable	Formula	ITS data points	LSI [1)]
Level 3 - Debt securities	sum(F1400_r040_c030, F1400_r054_c030, F1400_r058_c030, F1400_r080_c030, F1400_r103_c030, F1400_r123_c030, F1400_r127_c030) / 1000000000	F1400_r040_c030 F1400_r054_c030 F1400_r058_c030 F1400_r080_c030 F1400_r103_c030 F1400_r123_c030 F1400_r127_c030	
Level 1 - Loans and advances	sum(F1400_r050_c010, F1400_r055_c010, F1400_r059_c010, F1400_r090_c010, F1400_r104_c010, F1400_r124_c010, F1400_r128_c010) / 1000000000	F1400_r050_c010 F1400_r055_c010 F1400_r059_c010 F1400_r090_c010 F1400_r104_c010 F1400_r124_c010 F1400_r128_c010	
Level 2 - Loans and advances	sum(F1400_r050_c020, F1400_r055_c020, F1400_r059_c020, F1400_r090_c020, F1400_r104_c020, F1400_r124_c020, F1400_r128_c020) / 1000000000	F1400_r050_c020 F1400_r055_c020 F1400_r059_c020 F1400_r090_c020 F1400_r104_c020 F1400_r124_c020 F1400_r128_c020	
Level 3 - Loans and advances	sum(F1400_r050_c030, F1400_r055_c030, F1400_r059_c030, F1400_r090_c030, F1400_r104_c030, F1400_r124_c030, F1400_r128_c030) / 1000000000	F1400_r050_c030 F1400_r055_c030 F1400_r059_c030 F1400_r090_c030 F1400_r104_c030 F1400_r124_c030 F1400_r128_c030	
Level 1 - Total	**sum(F1400_r020_c010, F1400_r030_c010, F1400_r040_c010, F1400_r050_c010, F1400_r052_c010, F1400_r053_c010, F1400_r054_c010, F1400_r055_c010, F1400_r057_c010, F1400_r058_c010, F1400_r059_c010, F1400_r070_c010, F1400_r080_c010, F1400_r090_c010, F1400_r102_c010, F1400_r103_c010, F1400_r104_c010, F1400_r122_c010, F1400_r123_c010, F1400_r124_c010, F1400_r126_c010, F1400_r127_c010, F1400_r128_c010, F1400_r140_c010) / 1000000000**	**F1400_r020_c010 F1400_r030_c010 F1400_r040_c010 F1400_r050_c010 F1400_r052_c010 F1400_r053_c010 F1400_r054_c010 F1400_r055_c010 F1400_r057_c010 F1400_r058_c010 F1400_r059_c010 F1400_r070_c010 F1400_r080_c010 F1400_r090_c010 F1400_r102_c010 F1400_r103_c010 F1400_r104_c010 F1400_r122_c010 F1400_r123_c010 F1400_r124_c010 F1400_r126_c010 F1400_r127_c010 F1400_r128_c010 F1400_r140_c010**	
Level 2 - Total	**sum(F1400_r020_c020, F1400_r030_c020, F1400_r040_c020, F1400_r050_c020, F1400_r052_c020, F1400_r053_c020, F1400_r054_c020, F1400_r055_c020, F1400_r057_c020, F1400_r058_c020, F1400_r059_c020, F1400_r070_c020, F1400_r080_c020, F1400_r090_c020, F1400_r102_c020, F1400_r103_c020, F1400_r104_c020, F1400_r122_c020, F1400_r123_c020, F1400_r124_c020, F1400_r126_c020, F1400_r127_c020, F1400_r128_c020, F1400_r140_c020) / 1000000000**	**F1400_r020_c020 F1400_r030_c020 F1400_r040_c020 F1400_r050_c020 F1400_r052_c020 F1400_r053_c020 F1400_r054_c020 F1400_r055_c020 F1400_r057_c020 F1400_r058_c020 F1400_r059_c020 F1400_r070_c020 F1400_r080_c020 F1400_r090_c020 F1400_r102_c020 F1400_r103_c020 F1400_r104_c020 F1400_r122_c020 F1400_r123_c020 F1400_r124_c020 F1400_r126_c020 F1400_r127_c020 F1400_r128_c020 F1400_r140_c020**	

Variable	Formula	ITS data points	LSI [1)]
Level 3 - Total	sum(F1400_r020_c030, F1400_r030_c030, F1400_r040_c030, F1400_r050_c030, F1400_r052_c030, F1400_r053_c030, F1400_r054_c030, F1400_r055_c030, F1400_r057_c030, F1400_r058_c030, F1400_r059_c030, F1400_r070_c030, F1400_r080_c030, F1400_r090_c030, F1400_r102_c030, F1400_r103_c030, F1400_r104_c030, F1400_r122_c030, F1400_r123_c030, F1400_r124_c030, F1400_r126_c030, F1400_r127_c030, F1400_r128_c030, F1400_r140_c030) / 1000000000	F1400_r020_c030 F1400_r030_c030 F1400_r040_c030 F1400_r050_c030 F1400_r052_c030 F1400_r053_c030 F1400_r054_c030 F1400_r055_c030 F1400_r057_c030 F1400_r058_c030 F1400_r059_c030 F1400_r070_c030 F1400_r080_c030 F1400_r090_c030 F1400_r102_c030 F1400_r103_c030 F1400_r104_c030 F1400_r122_c030 F1400_r123_c030 F1400_r124_c030 F1400_r126_c030 F1400_r127_c030 F1400_r128_c030 F1400_r140_c030	
Level 1 - as a share of total assets	sum(F1400_r020_c010, F1400_r030_c010, F1400_r040_c010, F1400_r050_c010, F1400_r052_c010, F1400_r053_c010, F1400_r054_c010, F1400_r055_c010, F1400_r057_c010, F1400_r058_c010, F1400_r059_c010, F1400_r070_c010, F1400_r080_c010, F1400_r090_c010, F1400_r102_c010, F1400_r103_c010, F1400_r104_c010, F1400_r122_c010, F1400_r123_c010, F1400_r124_c010, F1400_r126_c010, F1400_r127_c010, F1400_r128_c010, F1400_r140_c010) / F0101_r380_c010	F0101_r380_c010 F1400_r020_c010 F1400_r030_c010 F1400_r040_c010 F1400_r050_c010 F1400_r052_c010 F1400_r053_c010 F1400_r054_c010 F1400_r055_c010 F1400_r057_c010 F1400_r058_c010 F1400_r059_c010 F1400_r070_c010 F1400_r080_c010 F1400_r090_c010 F1400_r102_c010 F1400_r103_c010 F1400_r104_c010 F1400_r122_c010 F1400_r123_c010 F1400_r124_c010 F1400_r126_c010 F1400_r127_c010 F1400_r128_c010 F1400_r140_c010	
Level 2 - as a share of total assets	sum(F1400_r020_c020, F1400_r030_c020, F1400_r040_c020, F1400_r050_c020, F1400_r052_c020, F1400_r053_c020, F1400_r054_c020, F1400_r055_c020, F1400_r057_c020, F1400_r058_c020, F1400_r059_c020, F1400_r070_c020, F1400_r080_c020, F1400_r090_c020, F1400_r102_c020, F1400_r103_c020, F1400_r104_c020, F1400_r122_c020, F1400_r123_c020, F1400_r124_c020, F1400_r126_c020, F1400_r127_c020, F1400_r128_c020, F1400_r140_c020) / F0101_r380_c010	F0101_r380_c010 F1400_r020_c020 F1400_r030_c020 F1400_r040_c020 F1400_r050_c020 F1400_r052_c020 F1400_r053_c020 F1400_r054_c020 F1400_r055_c020 F1400_r057_c020 F1400_r058_c020 F1400_r059_c020 F1400_r070_c020 F1400_r080_c020 F1400_r090_c020 F1400_r102_c020 F1400_r103_c020 F1400_r104_c020 F1400_r122_c020 F1400_r123_c020 F1400_r124_c020 F1400_r126_c020 F1400_r127_c020 F1400_r128_c020 F1400_r140_c020	

Variable	Formula	ITS data points	LSI [1)]
Level 3 - as a share of total assets	**sum(F1400_r020_c030, F1400_r030_c030, F1400_r040_c030, F1400_r050_c030, F1400_r052_c030, F1400_r053_c030, F1400_r054_c030, F1400_r055_c030, F1400_r057_c030, F1400_r058_c030, F1400_r059_c030, F1400_r070_c030, F1400_r080_c030, F1400_r090_c030, F1400_r102_c030, F1400_r103_c030, F1400_r104_c030, F1400_r122_c030, F1400_r123_c030, F1400_r124_c030, F1400_r126_c030, F1400_r127_c030, F1400_r128_c030, F1400_r140_c030) / F0101_r380_c010**	**F0101_r380_c010 F1400_r020_c030 F1400_r030_c030 F1400_r040_c030 F1400_r050_c030 F1400_r052_c030 F1400_r053_c030 F1400_r054_c030 F1400_r055_c030 F1400_r057_c030 F1400_r058_c030 F1400_r059_c030 F1400_r070_c030 F1400_r080_c030 F1400_r090_c030 F1400_r102_c030 F1400_r103_c030 F1400_r104_c030 F1400_r122_c030 F1400_r123_c030 F1400_r124_c030 F1400_r126_c030 F1400_r127_c030 F1400_r128_c030 F1400_r140_c030**	
T04.04.2/3 Fair value hierarchy			
Total assets	F0101_r380_c010 / 1000000000	F0101_r380_c010	
Level 1 - Amount	sum(F1400_r020_c010, F1400_r030_c010, F1400_r040_c010, F1400_r050_c010, F1400_r052_c010, F1400_r053_c010, F1400_r054_c010, F1400_r055_c010, F1400_r057_c010, F1400_r058_c010, F1400_r059_c010, F1400_r070_c010, F1400_r080_c010, F1400_r090_c010, F1400_r102_c010, F1400_r103_c010, F1400_r104_c010, F1400_r122_c010, F1400_r123_c010, F1400_r124_c010, F1400_r126_c010, F1400_r127_c010, F1400_r128_c010, F1400_r140_c010) / 1000000000	F1400_r020_c010 F1400_r030_c010 F1400_r040_c010 F1400_r050_c010 F1400_r052_c010 F1400_r053_c010 F1400_r054_c010 F1400_r055_c010 F1400_r057_c010 F1400_r058_c010 F1400_r059_c010 F1400_r070_c010 F1400_r080_c010 F1400_r090_c010 F1400_r102_c010 F1400_r103_c010 F1400_r104_c010 F1400_r122_c010 F1400_r123_c010 F1400_r124_c010 F1400_r126_c010 F1400_r127_c010 F1400_r128_c010 F1400_r140_c010	
Level 1 - Ratio	sum(F1400_r020_c010, F1400_r030_c010, F1400_r040_c010, F1400_r050_c010, F1400_r052_c010, F1400_r053_c010, F1400_r054_c010, F1400_r055_c010, F1400_r057_c010, F1400_r058_c010, F1400_r059_c010, F1400_r070_c010, F1400_r080_c010, F1400_r090_c010, F1400_r102_c010, F1400_r103_c010, F1400_r104_c010, F1400_r122_c010, F1400_r123_c010, F1400_r124_c010, F1400_r126_c010, F1400_r127_c010, F1400_r128_c010, F1400_r140_c010) / F0101_r380_c010	F0101_r380_c010 F1400_r020_c010 F1400_r030_c010 F1400_r040_c010 F1400_r050_c010 F1400_r052_c010 F1400_r053_c010 F1400_r054_c010 F1400_r055_c010 F1400_r057_c010 F1400_r058_c010 F1400_r059_c010 F1400_r070_c010 F1400_r080_c010 F1400_r090_c010 F1400_r102_c010 F1400_r103_c010 F1400_r104_c010 F1400_r122_c010 F1400_r123_c010 F1400_r124_c010 F1400_r126_c010 F1400_r127_c010 F1400_r128_c010 F1400_r140_c010	

Variable	Formula	ITS data points	LSI 1)
Level 2 - Amount	sum(F1400_r020_c020, F1400_r030_c020, F1400_r040_c020, F1400_r050_c020, F1400_r052_c020, F1400_r053_c020, F1400_r054_c020, F1400_r055_c020, F1400_r057_c020, F1400_r058_c020, F1400_r059_c020, F1400_r070_c020, F1400_r080_c020, F1400_r090_c020, F1400_r102_c020, F1400_r103_c020, F1400_r104_c020, F1400_r122_c020, F1400_r123_c020, F1400_r124_c020, F1400_r126_c020, F1400_r127_c020, F1400_r128_c020, F1400_r140_c020) / 1000000000	F1400_r020_c020 F1400_r030_c020 F1400_r040_c020 F1400_r050_c020 F1400_r052_c020 F1400_r053_c020 F1400_r054_c020 F1400_r055_c020 F1400_r057_c020 F1400_r058_c020 F1400_r059_c020 F1400_r070_c020 F1400_r080_c020 F1400_r090_c020 F1400_r102_c020 F1400_r103_c020 F1400_r104_c020 F1400_r122_c020 F1400_r123_c020 F1400_r124_c020 F1400_r126_c020 F1400_r127_c020 F1400_r128_c020 F1400_r140_c020	
Level 2 - Ratio	sum(F1400_r020_c020, F1400_r030_c020, F1400_r040_c020, F1400_r050_c020, F1400_r052_c020, F1400_r053_c020, F1400_r054_c020, F1400_r055_c020, F1400_r057_c020, F1400_r058_c020, F1400_r059_c020, F1400_r070_c020, F1400_r080_c020, F1400_r090_c020, F1400_r102_c020, F1400_r103_c020, F1400_r104_c020, F1400_r122_c020, F1400_r123_c020, F1400_r124_c020, F1400_r126_c020, F1400_r127_c020, F1400_r128_c020, F1400_r140_c020) / F0101_r380_c010	F0101_r380_c010 F1400_r020_c020 F1400_r030_c020 F1400_r040_c020 F1400_r050_c020 F1400_r052_c020 F1400_r053_c020 F1400_r054_c020 F1400_r055_c020 F1400_r057_c020 F1400_r058_c020 F1400_r059_c020 F1400_r070_c020 F1400_r080_c020 F1400_r090_c020 F1400_r102_c020 F1400_r103_c020 F1400_r104_c020 F1400_r122_c020 F1400_r123_c020 F1400_r124_c020 F1400_r126_c020 F1400_r127_c020 F1400_r128_c020 F1400_r140_c020	
Level 3 - Amount	sum(F1400_r020_c030, F1400_r030_c030, F1400_r040_c030, F1400_r050_c030, F1400_r052_c030, F1400_r053_c030, F1400_r054_c030, F1400_r055_c030, F1400_r057_c030, F1400_r058_c030, F1400_r059_c030, F1400_r070_c030, F1400_r080_c030, F1400_r090_c030, F1400_r102_c030, F1400_r103_c030, F1400_r104_c030, F1400_r122_c030, F1400_r123_c030, F1400_r124_c030, F1400_r126_c030, F1400_r127_c030, F1400_r128_c030, F1400_r140_c030) / 1000000000	F1400_r020_c030 F1400_r030_c030 F1400_r040_c030 F1400_r050_c030 F1400_r052_c030 F1400_r053_c030 F1400_r054_c030 F1400_r055_c030 F1400_r057_c030 F1400_r058_c030 F1400_r059_c030 F1400_r070_c030 F1400_r080_c030 F1400_r090_c030 F1400_r102_c030 F1400_r103_c030 F1400_r104_c030 F1400_r122_c030 F1400_r123_c030 F1400_r124_c030 F1400_r126_c030 F1400_r127_c030 F1400_r128_c030 F1400_r140_c030	

Variable	Formula	ITS data points	LSI [1)]
Level 3 - Ratio	sum(F1400_r020_c030, F1400_r030_c030, F1400_r040_c030, F1400_r050_c030, F1400_r052_c030, F1400_r053_c030, F1400_r054_c030, F1400_r055_c030, F1400_r057_c030, F1400_r058_c030, F1400_r059_c030, F1400_r070_c030, F1400_r080_c030, F1400_r090_c030, F1400_r102_c030, F1400_r103_c030, F1400_r104_c030, F1400_r122_c030, F1400_r123_c030, F1400_r124_c030, F1400_r126_c030, F1400_r127_c030, F1400_r128_c030, F1400_r140_c030) / F0101_r380_c010	F0101_r380_c010 F1400_r020_c030 F1400_r030_c030 F1400_r040_c030 F1400_r050_c030 F1400_r052_c030 F1400_r053_c030 F1400_r054_c030 F1400_r055_c030 F1400_r057_c030 F1400_r058_c030 F1400_r059_c030 F1400_r070_c030 F1400_r080_c030 F1400_r090_c030 F1400_r102_c030 F1400_r103_c030 F1400_r104_c030 F1400_r122_c030 F1400_r123_c030 F1400_r124_c030 F1400_r126_c030 F1400_r127_c030 F1400_r128_c030 F1400_r140_c030	
T04.05.1/2/3 Loans and advances subject to impairment review			
Loans and advances subject to impairment review	**sum(F1800a_r070_c056, F1800a_r191_c056, F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c058, F1800a_r191_c058, F1800a_r070_c109, F1800a_r191_c109, F1800a_r070_c121, F1800a_r191_c121, F1800a_r070_c900, F1800a_r191_c900) / 1000000000**	**F1800a_r070_c056 F1800a_r191_c056 F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c058 F1800a_r191_c058 F1800a_r070_c109 F1800a_r191_c109 F1800a_r070_c121 F1800a_r191_c121 F1800a_r070_c900 F1800a_r191_c900**	
Stage 1 loans and advances	**sum(F1800a_r070_c056, F1800a_r191_c056) / 1000000000**	**F1800a_r070_c056 F1800a_r191_c056**	
Stage 1 as a share of total loans and advances	sum(F1800a_r070_c056, F1800a_r191_c056) / sum(F1800a_r070_c056, F1800a_r191_c056, F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c058, F1800a_r191_c058, F1800a_r070_c109, F1800a_r191_c109, F1800a_r070_c121, F1800a_r191_c121, F1800a_r070_c900, F1800a_r191_c900)	F1800a_r070_c056 F1800a_r191_c056 F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c058 F1800a_r191_c058 F1800a_r070_c109 F1800a_r191_c109 F1800a_r070_c121 F1800a_r191_c121 F1800a_r070_c900 F1800a_r191_c900	
Stage 1 coverage ratio	-sum(F1800b_r070_c141, F1800b_r191_c141) / sum(F1800a_r070_c056, F1800a_r191_c056)	F1800a_r070_c056 F1800a_r191_c056 F1800b_r070_c141 F1800b_r191_c141	
Stage 2 loans and advances	**sum(F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c109, F1800a_r191_c109) / 1000000000**	**F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c109 F1800a_r191_c109**	
Stage 2 as a share of total loans and advances	sum(F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c109, F1800a_r191_c109) / sum(F1800a_r070_c056, F1800a_r191_c056, F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c058, F1800a_r191_c058, F1800a_r070_c109, F1800a_r191_c109, F1800a_r070_c121, F1800a_r191_c121, F1800a_r070_c900, F1800a_r191_c900)	F1800a_r070_c056 F1800a_r191_c056 F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c058 F1800a_r191_c058 F1800a_r070_c109 F1800a_r191_c109 F1800a_r070_c121 F1800a_r191_c121 F1800a_r070_c900 F1800a_r191_c900	
Stage 2 coverage ratio	- sum(F1800b_r070_c142, F1800b_r191_c142, F1800b_r070_c950, F1800b_r191_c950) / sum(F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c109, F1800a_r191_c109)	F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c109 F1800a_r191_c109 F1800b_r070_c142 F1800b_r191_c142 F1800b_r070_c950 F1800b_r191_c950	
Stage 3 loans and advances	**sum(F1800a_r070_c121, F1800a_r191_c121) / 1000000000**	**F1800a_r070_c121 F1800a_r191_c121**	

Variable	Formula	ITS data points	LSI [1)]
Stage 3 as a share of total loans and advances	sum(F1800a_r070_c121, F1800a_r191_c121) / sum(F1800a_r070_c056, F1800a_r191_c056, F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c058, F1800a_r191_c058, F1800a_r070_c109, F1800a_r191_c109, F1800a_r070_c121, F1800a_r191_c121, F1800a_r070_c900, F1800a_r191_c900)	F1800a_r070_c056 F1800a_r191_c056 F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c058 F1800a_r191_c058 F1800a_r070_c109 F1800a_r191_c109 F1800a_r070_c121 F1800a_r191_c121 F1800a_r070_c900 F1800a_r191_c900	
Stage 3 coverage ratio	- sum(F1800b_r070_c951, F1800b_r191_c951) / sum(F1800a_r070_c121, F1800a_r191_c121)	F1800a_r070_c121 F1800a_r191_c121 F1800b_r070_c951 F1800b_r191_c951	
T04.06.1/2/3 Loans and advances with significant increase in credit risk (stage 2) by counterparty			
Stage 2 loans and advances	**sum(F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c109, F1800a_r191_c109) / 1000000000**	**F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c109 F1800a_r191_c109**	
Central banks	sum(F1800a_r080_c057, F1800a_r192_c057, F1800a_r080_c109, F1800a_r192_c109) / 1000000000	F1800a_r080_c057 F1800a_r192_c057 F1800a_r080_c109 F1800a_r192_c109	
General governments	sum(F1800a_r090_c057, F1800a_r193_c057, F1800a_r090_c109, F1800a_r193_c109) / 1000000000	F1800a_r090_c057 F1800a_r193_c057 F1800a_r090_c109 F1800a_r193_c109	
Credit institutions	sum(F1800a_r100_c057, F1800a_r194_c057, F1800a_r100_c109, F1800a_r194_c109) / 1000000000	F1800a_r100_c057 F1800a_r194_c057 F1800a_r100_c109 F1800a_r194_c109	
Other financial corporations	sum(F1800a_r110_c057, F1800a_r195_c057, F1800a_r110_c109, F1800a_r195_c109) / 1000000000	F1800a_r110_c057 F1800a_r195_c057 F1800a_r110_c109 F1800a_r195_c109	
Non-financial corporations	sum(F1800a_r120_c057, F1800a_r196_c057, F1800a_r120_c109, F1800a_r196_c109) / 1000000000	F1800a_r120_c057 F1800a_r196_c057 F1800a_r120_c109 F1800a_r196_c109	
of which: Small and Medium-sized Enterprises	sum(F1800a_r130_c057, F1800a_r900_c057, F1800a_r130_c109, F1800a_r900_c109) / 1000000000	F1800a_r130_c057 F1800a_r900_c057 F1800a_r130_c109 F1800a_r900_c109	
of which: collateralised by commercial immovable property	sum(F1800a_r140_c057, F1800a_r903_c057, F1800a_r140_c109, F1800a_r903_c109) / 1000000000	F1800a_r140_c057 F1800a_r903_c057 F1800a_r140_c109 F1800a_r903_c109	
Households	sum(F1800a_r150_c057, F1800a_r197_c057, F1800a_r150_c109, F1800a_r197_c109) / 1000000000	F1800a_r150_c057 F1800a_r197_c057 F1800a_r150_c109 F1800a_r197_c109	
of which: collateralised by residential immovable property	sum(F1800a_r160_c057, F1800a_r910_c057, F1800a_r160_c109, F1800a_r910_c109) / 1000000000	F1800a_r160_c057 F1800a_r910_c057 F1800a_r160_c109 F1800a_r910_c109	
of which: credit for consumption	sum(F1800a_r170_c057, F1800a_r913_c057, F1800a_r170_c109, F1800a_r913_c109) / 1000000000	F1800a_r170_c057 F1800a_r913_c057 F1800a_r170_c109 F1800a_r913_c109	
Stage 2 as a share of total loans and advances	**sum(F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c109, F1800a_r191_c109) / sum(F1800a_r070_c056, F1800a_r191_c056, F1800a_r070_c057, F1800a_r191_c057, F1800a_r070_c058, F1800a_r191_c058, F1800a_r070_c109, F1800a_r191_c109, F1800a_r070_c121, F1800a_r191_c121, F1800a_r070_c900, F1800a_r191_c900)**	**F1800a_r070_c056 F1800a_r191_c056 F1800a_r070_c057 F1800a_r191_c057 F1800a_r070_c058 F1800a_r191_c058 F1800a_r070_c109 F1800a_r191_c109 F1800a_r070_c121 F1800a_r191_c121 F1800a_r070_c900 F1800a_r191_c900**	
Central banks	sum(F1800a_r080_c057, F1800a_r192_c057, F1800a_r080_c109, F1800a_r192_c109) / sum(F1800a_r080_c057, F1800a_r192_c057, F1800a_r080_c056, F1800a_r192_c056, F1800a_r080_c058, F1800a_r192_c058, F1800a_r080_c109, F1800a_r192_c109, F1800a_r080_c121, F1800a_r192_c121, F1800a_r080_c900, F1800a_r192_c900)	F1800a_r080_c056 F1800a_r080_c057 F1800a_r080_c058 F1800a_r080_c109 F1800a_r080_c121 F1800a_r080_c900 F1800a_r192_c056 F1800a_r192_c057 F1800a_r192_c058 F1800a_r192_c109 F1800a_r192_c121 F1800a_r192_c900	

Variable	Formula	ITS data points	LSI [1)]
General governments	sum(F1800a_r090_c057, F1800a_r193_c057, F1800a_r090_c109, F1800a_r193_c109) / sum(F1800a_r090_c057, F1800a_r193_c057, F1800a_r090_c056, F1800a_r193_c056, F1800a_r090_c058, F1800a_r193_c058, F1800a_r090_c109, F1800a_r193_c109, F1800a_r090_c121, F1800a_r193_c121, F1800a_r090_c900, F1800a_r193_c900)	F1800a_r090_c056 F1800a_r090_c057 F1800a_r090_c058 F1800a_r090_c109 F1800a_r090_c121 F1800a_r090_c900 F1800a_r193_c056 F1800a_r193_c057 F1800a_r193_c058 F1800a_r193_c109 F1800a_r193_c121 F1800a_r193_c900	
Credit institutions	sum(F1800a_r100_c057, F1800a_r194_c057, F1800a_r100_c109, F1800a_r194_c109) / sum(F1800a_r100_c057, F1800a_r194_c057, F1800a_r100_c056, F1800a_r194_c056, F1800a_r100_c058, F1800a_r194_c058, F1800a_r100_c109, F1800a_r194_c109, F1800a_r100_c121, F1800a_r194_c121, F1800a_r100_c900, F1800a_r194_c900)	F1800a_r100_c056 F1800a_r100_c057 F1800a_r100_c058 F1800a_r100_c109 F1800a_r100_c121 F1800a_r100_c900 F1800a_r194_c056 F1800a_r194_c057 F1800a_r194_c058 F1800a_r194_c109 F1800a_r194_c121 F1800a_r194_c900	
Other financial corporations	sum(F1800a_r110_c057, F1800a_r195_c057, F1800a_r110_c109, F1800a_r195_c109) / sum(F1800a_r110_c057, F1800a_r195_c057, F1800a_r110_c056, F1800a_r195_c056, F1800a_r110_c058, F1800a_r195_c058, F1800a_r110_c109, F1800a_r195_c109, F1800a_r110_c121, F1800a_r195_c121, F1800a_r110_c900, F1800a_r195_c900)	F1800a_r110_c056 F1800a_r110_c057 F1800a_r110_c058 F1800a_r110_c109 F1800a_r110_c121 F1800a_r110_c900 F1800a_r195_c056 F1800a_r195_c057 F1800a_r195_c058 F1800a_r195_c109 F1800a_r195_c121 F1800a_r195_c900	
Non-financial corporations	sum(F1800a_r120_c057, F1800a_r196_c057, F1800a_r120_c109, F1800a_r196_c109) / sum(F1800a_r120_c057, F1800a_r196_c057, F1800a_r120_c056, F1800a_r196_c056, F1800a_r120_c058, F1800a_r196_c058, F1800a_r120_c109, F1800a_r196_c109, F1800a_r120_c121, F1800a_r196_c121, F1800a_r120_c900, F1800a_r196_c900)	F1800a_r120_c056 F1800a_r120_c057 F1800a_r120_c058 F1800a_r120_c109 F1800a_r120_c121 F1800a_r120_c900 F1800a_r196_c056 F1800a_r196_c057 F1800a_r196_c058 F1800a_r196_c109 F1800a_r196_c121 F1800a_r196_c900	
of which: Small and Medium-sized Enterprises	sum(F1800a_r130_c057, F1800a_r900_c057, F1800a_r130_c109, F1800a_r900_c109) / sum(F1800a_r130_c057, F1800a_r900_c057, F1800a_r130_c056, F1800a_r900_c056, F1800a_r130_c058, F1800a_r900_c058, F1800a_r130_c109, F1800a_r900_c109, F1800a_r130_c121, F1800a_r900_c121, F1800a_r130_c900, F1800a_r900_c900)	F1800a_r130_c056 F1800a_r130_c057 F1800a_r130_c058 F1800a_r130_c109 F1800a_r130_c121 F1800a_r130_c900 F1800a_r900_c056 F1800a_r900_c057 F1800a_r900_c058 F1800a_r900_c109 F1800a_r900_c121 F1800a_r900_c900	
of which: collateralised by commercial immovable property	sum(F1800a_r140_c057, F1800a_r903_c057, F1800a_r140_c109, F1800a_r903_c109) / sum(F1800a_r140_c057, F1800a_r903_c057, F1800a_r140_c056, F1800a_r903_c056, F1800a_r140_c058, F1800a_r903_c058, F1800a_r140_c109, F1800a_r903_c109, F1800a_r140_c121, F1800a_r903_c121, F1800a_r140_c900, F1800a_r903_c900)	F1800a_r140_c056 F1800a_r140_c057 F1800a_r140_c058 F1800a_r140_c109 F1800a_r140_c121 F1800a_r140_c900 F1800a_r903_c056 F1800a_r903_c057 F1800a_r903_c058 F1800a_r903_c109 F1800a_r903_c121 F1800a_r903_c900	
Households	sum(F1800a_r150_c057, F1800a_r197_c057, F1800a_r150_c109, F1800a_r197_c109) / sum(F1800a_r150_c057, F1800a_r197_c057, F1800a_r150_c056, F1800a_r197_c056, F1800a_r150_c058, F1800a_r197_c058, F1800a_r150_c109, F1800a_r197_c109, F1800a_r150_c121, F1800a_r197_c121, F1800a_r150_c900, F1800a_r197_c900)	F1800a_r150_c056 F1800a_r150_c057 F1800a_r150_c058 F1800a_r150_c109 F1800a_r150_c121 F1800a_r150_c900 F1800a_r197_c056 F1800a_r197_c057 F1800a_r197_c058 F1800a_r197_c109 F1800a_r197_c121 F1800a_r197_c900	

Variable	Formula	ITS data points	LSI [1)]
of which: collateralised by residential immovable property	sum(F1800a_r160_c057, F1800a_r910_c057, F1800a_r160_c109, F1800a_r910_c109) / sum(F1800a_r160_c057, F1800a_r910_c057, F1800a_r160_c056, F1800a_r910_c056, F1800a_r160_c058, F1800a_r910_c058, F1800a_r160_c109, F1800a_r910_c109, F1800a_r160_c121, F1800a_r910_c121, F1800a_r160_c900, F1800a_r910_c900)	F1800a_r160_c056 F1800a_r160_c057 F1800a_r160_c058 F1800a_r160_c109 F1800a_r160_c121 F1800a_r160_c900 F1800a_r910_c056 F1800a_r910_c057 F1800a_r910_c058 F1800a_r910_c109 F1800a_r910_c121 F1800a_r910_c900	
of which: credit for consumption	sum(F1800a_r170_c057, F1800a_r913_c057, F1800a_r170_c109, F1800a_r913_c109) / sum(F1800a_r170_c057, F1800a_r913_c057, F1800a_r170_c056, F1800a_r913_c056, F1800a_r170_c058, F1800a_r913_c058, F1800a_r170_c109, F1800a_r913_c109, F1800a_r170_c121, F1800a_r913_c121, F1800a_r170_c900, F1800a_r913_c900)	F1800a_r170_c056 F1800a_r170_c057 F1800a_r170_c058 F1800a_r170_c109 F1800a_r170_c121 F1800a_r170_c900 F1800a_r913_c056 F1800a_r913_c057 F1800a_r913_c058 F1800a_r913_c109 F1800a_r913_c121 F1800a_r913_c900	
5. Funding			
T05.01.1/2/3 Loan-to-deposit ratio			
Total loans and advances to non-financial corporations and households	sum(F0401_r170_c010, F04021_r160_c010, F04022_r170_c010, F04031_r160_c010, F04041_r120_c010, F0406_r170_c010, F0407_r170_c010, F0408_r170_c010, F0408_r170_c035, F0409_r120_c050, F0410_r170_c010, F0401_r180_c010, F04021_r170_c010, F04022_r180_c010, F04031_r170_c010, F04041_r130_c010, F0406_r180_c010, F0407_r180_c010, F0408_r180_c010, F0408_r180_c035, F0409_r130_c050, F0410_r180_c010) / 1000000000	F0401_r170_c010 F0401_r180_c010 F04021_r160_c010 F04021_r170_c010 F04022_r170_c010 F04022_r180_c010 F04031_r160_c010 F04031_r170_c010 F04041_r120_c010 F04041_r130_c010 F0406_r170_c010 F0406_r180_c010 F0407_r170_c010 F0407_r180_c010 F0408_r170_c010 F0408_r170_c035 F0408_r180_c010 F0408_r180_c035 F0409_r120_c050 F0409_r130_c050 F0410_r170_c010 F0410_r180_c010	
Total loans and advances to non-financial corporations and households (excluding held for trading) - adapted	sum(F1800a_r120_c010, F1800a_r150_c010, F1800a_r196_c010, F1800a_r197_c010, F1800a_r226_c010, F1800a_r227_c010, F1800b_r120_c130, F1800b_r150_c130, F1800b_r196_c130, F1800b_r197_c130, F1800b_r226_c130, F1800b_r227_c130) / 1000000000	F1800a_r120_c010 F1800a_r150_c010 F1800a_r196_c010 F1800a_r197_c010 F1800a_r226_c010 F1800a_r227_c010 F1800b_r120_c130 F1800b_r150_c130 F1800b_r196_c130 F1800b_r197_c130 F1800b_r226_c130 F1800b_r227_c130	X
Total deposits from non-financial corporations and households	sum(F0801a_r260_c010, F0801a_r260_c020, F0801a_r260_c030, F0801a_r260_c034, F0801a_r260_c035, F0801a_r310_c010, F0801a_r310_c020, F0801a_r310_c030, F0801a_r310_c034, F0801a_r310_c035) / 1000000000	F0801a_r260_c010 F0801a_r260_c020 F0801a_r260_c030 F0801a_r260_c034 F0801a_r260_c035 F0801a_r310_c010 F0801a_r310_c020 F0801a_r310_c030 F0801a_r310_c034 F0801a_r310_c035	
Total deposits from non-financial corporations and households (excluding held for trading) - adapted	sum(F0801a_r260_c020, F0801a_r260_c030, F0801a_r260_c035, F0801a_r310_c020, F0801a_r310_c030, F0801a_r310_c035) / 1000000000	F0801a_r260_c020 F0801a_r260_c030 F0801a_r260_c035 F0801a_r310_c020 F0801a_r310_c030 F0801a_r310_c035	X

Variable	Formula	ITS data points	LSI [1)]
Loan-to-deposit ratio	sum(F0401_r170_c010, F04021_r160_c010, F04022_r170_c010, F04031_r160_c010, F04041_r120_c010, F0406_r170_c010, F0407_r170_c010, F0408_r170_c010, F0408_r170_c035, F0409_r120_c050, F0410_r170_c010, F0401_r180_c010, F04021_r170_c010, F04022_r180_c010, F04031_r170_c010, F04041_r130_c010, F0406_r180_c010, F0407_r180_c010, F0408_r180_c010, F0408_r180_c035, F0409_r130_c050, F0410_r180_c010) / sum(F0801a_r260_c010, F0801a_r260_c020, F0801a_r260_c030, F0801a_r260_c034, F0801a_r260_c035, F0801a_r310_c010, F0801a_r310_c020, F0801a_r310_c030, F0801a_r310_c034, F0801a_r310_c035)	F0401_r170_c010 F0401_r180_c010 F04021_r160_c010 F04021_r170_c010 F04022_r170_c010 F04022_r180_c010 F04031_r160_c010 F04031_r170_c010 F04041_r120_c010 F04041_r130_c010 F0406_r170_c010 F0406_r180_c010 F0407_r170_c010 F0407_r180_c010 F0408_r170_c010 F0408_r170_c035 F0408_r180_c010 F0408_r180_c035 F0409_r120_c050 F0409_r130_c050 F0410_r170_c010 F0410_r180_c010 F0801a_r260_c010 F0801a_r260_c020 F0801a_r260_c030 F0801a_r260_c034 F0801a_r260_c035 F0801a_r310_c010 F0801a_r310_c020 F0801a_r310_c030 F0801a_r310_c034 F0801a_r310_c035	
Loan-to-deposit ratio (excluding held for trading) - adapted	sum(F1800a_r120_c010, F1800a_r150_c010, F1800a_r196_c010, F1800a_r197_c010, F1800a_r226_c010, F1800a_r227_c010, F1800b_r120_c130, F1800b_r150_c130, F1800b_r196_c130, F1800b_r197_c130, F1800b_r226_c130, F1800b_r227_c130) / sum(F0801a_r260_c020, F0801a_r260_c030, F0801a_r260_c035, F0801a_r310_c020, F0801a_r310_c030, F0801a_r310_c035)	F1800a_r120_c010 F1800a_r150_c010 F1800a_r196_c010 F1800a_r197_c010 F1800a_r226_c010 F1800a_r227_c010 F1800b_r120_c130 F1800b_r150_c130 F1800b_r196_c130 F1800b_r197_c130 F1800b_r226_c130 F1800b_r227_c130 F0801a_r260_c020 F0801a_r260_c030 F0801a_r260_c035 F0801a_r310_c020 F0801a_r310_c030 F0801a_r310_c035	X
T05.02.1/2/3 Deposits to total funding ratio			
Deposits from credit institutions & other financial corporations to total funding [12)]	sum(F0801a_r160_c010, F0801a_r160_c020, F0801a_r160_c030, F0801a_r160_c034, F0801a_r160_c035, F0801a_r210_c010, F0801a_r210_c020, F0801a_r210_c030, F0801a_r210_c034, F0801a_r210_c035)/ sum(F0801a_r050_c010, F0801a_r050_c020, F0801a_r050_c030, F0801a_r050_c034, F0801a_r050_c035, F0801a_r360_c010, F0801a_r360_c020, F0801a_r360_c030, F0801a_r360_c034, F0801a_r360_c035, F0801a_r440_c010, F0801a_r440_c020, F0801a_r440_c030, F0801a_r440_c034, F0801a_r440_c035)	F0801a_r050_c010 F0801a_r050_c020 F0801a_r050_c030 F0801a_r050_c034 F0801a_r050_c035 F0801a_r160_c010 F0801a_r160_c020 F0801a_r160_c030 F0801a_r160_c034 F0801a_r160_c035 F0801a_r210_c010 F0801a_r210_c020 F0801a_r210_c030 F0801a_r210_c034 F0801a_r210_c035 F0801a_r360_c010 F0801a_r360_c020 F0801a_r360_c030 F0801a_r360_c034 F0801a_r360_c035 F0801a_r440_c010 F0801a_r440_c020 F0801a_r440_c030 F0801a_r440_c034 F0801a_r440_c035	X

12) Some of the referenced datapoints are not reported as per the FINREP Data Point framework but are nevertheless available for the computation as data points with the same identity can be sourced from other areas of the reporting framework.

Variable	Formula	ITS data points	LSI [1)]
Deposits from non-financial corporations to total funding [12)]	sum(F0801a_r260_c010, F0801a_r260_c020, F0801a_r260_c030, F0801a_r260_c034, F0801a_r260_c035)/sum(F0801a_r050_c010, F0801a_r050_c020, F0801a_r050_c030, F0801a_r050_c034, F0801a_r050_c035, F0801a_r360_c010, F0801a_r360_c020, F0801a_r360_c030, F0801a_r360_c034, F0801a_r360_c035, F0801a_r440_c010, F0801a_r440_c020, F0801a_r440_c030, F0801a_r440_c034, F0801a_r440_c035)	F0801a_r050_c010 F0801a_r050_c020 F0801a_r050_c030 F0801a_r050_c034 F0801a_r050_c035 F0801a_r260_c010 F0801a_r260_c020 F0801a_r260_c030 F0801a_r260_c034 F0801a_r260_c035 F0801a_r360_c010 F0801a_r360_c020 F0801a_r360_c030 F0801a_r360_c034 F0801a_r360_c035 F0801a_r440_c010 F0801a_r440_c020 F0801a_r440_c030 F0801a_r440_c034 F0801a_r440_c035	X
Deposits from households to total funding [12)]	sum(F0801a_r310_c010, F0801a_r310_c020, F0801a_r310_c030, F0801a_r310_c034, F0801a_r310_c035)/sum(F0801a_r050_c010, F0801a_r050_c020, F0801a_r050_c030, F0801a_r050_c034, F0801a_r050_c035, F0801a_r360_c010, F0801a_r360_c020, F0801a_r360_c030, F0801a_r360_c034, F0801a_r360_c035, F0801a_r440_c010, F0801a_r440_c020, F0801a_r440_c030, F0801a_r440_c034, F0801a_r440_c035)	F0801a_r050_c010 F0801a_r050_c020 F0801a_r050_c030 F0801a_r050_c034 F0801a_r050_c035 F0801a_r310_c010 F0801a_r310_c020 F0801a_r310_c030 F0801a_r310_c034 F0801a_r310_c035 F0801a_r360_c010 F0801a_r360_c020 F0801a_r360_c030 F0801a_r360_c034 F0801a_r360_c035 F0801a_r440_c010 F0801a_r440_c020 F0801a_r440_c030 F0801a_r440_c034 F0801a_r440_c035	X
6. Liquidity			
T06.01.1/2/3 Liquidity coverage ratio			
Numerator: Liquidity Buffer	**C7600a_r010_c010 / 1000000000**	**C7600a_r010_c010**	**X**
Level 1 assets: unadjusted	sum(C7600a_r040_c010, C7600a_r100_c010) / 1000000000	C7600a_r040_c010 C7600a_r100_c010	X
Cash, central bank reserves and central bank assets	sum(C7200a_r040_c040, C7200a_r050_c040, C7200a_r060_c040) / 1000000000	C7200a_r040_c040 C7200a_r050_c040 C7200a_r060_c040	X
Central government assets	C7200a_r070_c040 / 1000000000	C7200a_r070_c040	X
Regional government / local authorities assets	C7200a_r080_c040 / 1000000000	C7200a_r080_c040	X
Public sector entities assets	C7200a_r090_c040 / 1000000000	C7200a_r090_c040	X
EHQCB	C7200a_r180_c040 / 1000000000	C7200a_r180_c040	X
Other Level 1 securities assets	sum(C7200a_r100_c040, C7200a_r110_c040, C7200a_r120_c040, C7200a_r130_c040, C7200a_r140_c040, C7200a_r150_c040, C7200a_r160_c040, C7200a_r170_c040) / 1000000000	C7200a_r100_c040 C7200a_r110_c040 C7200a_r120_c040 C7200a_r130_c040 C7200a_r140_c040 C7200a_r150_c040 C7200a_r160_c040 C7200a_r170_c040	X
Level 2 assets: unadjusted	sum(C7600a_r160_c010, C7600a_r220_c010) / 1000000000	C7600a_r160_c010 C7600a_r220_c010	X
Level 2A assets	C7600a_r160_c010 / 1000000000	C7600a_r160_c010	X
Level 2B assets	C7600a_r220_c010 / 1000000000	C7600a_r220_c010	X
Excess liquidity asset amount	C7600a_r280_c010 / 1000000000	C7600a_r280_c010	X
Denominator: Net liquidity outflow	**C7600a_r020_c010 / 1000000000**	**C7600a_r020_c010**	**X**
Total outflows	C7600a_r300_c010 / 1000000000	C7600a_r300_c010	X
Reduction for inflows	sum(C7600a_r340_c010, C7600a_r350_c010, C7600a_r360_c010) / 1000000000	C7600a_r340_c010 C7600a_r350_c010 C7600a_r360_c010	X
Liquidity coverage ratio	**C7600a_r010_c010 / C7600a_r020_c010**	**C7600a_r010_c010** **C7600a_r020_c010**	**X**
T06.02.1/2/3 Liquidity coverage ratio band			
Liquidity coverage ratio	C7600a_r010_c010 / C7600a_r020_c010	C7600a_r010_c010 C7600a_r020_c010	

12) Some of the referenced datapoints are not reported as per the FINREP Data Point framework but are nevertheless available for the computation as data points with the same identity can be sourced from other areas of the reporting framework.

Note: XX refers to the country