

F 01.00 - CONSOLIDATED BALANCE SHEET
[STATEMENT OF FINANCIAL POSITION]

1. The consolidated report F 01.00 is the financial statement of the group of entities included in the consolidation perimeter at the end of the last day of the reference period.

2. The report consists of three tables: F 01.01, F 01.02 and F 01.03, which reflects information on the assets, liabilities and equity of the group of entities included in the consolidation perimeter.

3. Financial instruments are presented by categories of financial assets and liabilities.

4. For the purposes of this report the following terms shall be defined:

1) „*Held for trading*” is a financial asset or financial liability that meets one of the following conditions:

- a) is acquired or is incurred primarily for the purpose of sale or redemption in the near future;
- b) at initial recognition, is part of a portfolio of identified financial instruments managed together and for which there is evidence of a recent realistic pattern of short-term profit tracking; or
- c) is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument);

2) „*Financial assets not intended for trading, measured at fair value through profit or loss*” are financial assets that are measured at fair value through profit or loss, unless they are measured at amortized cost in accordance with paragraph 4.1.2. or at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS9;

3) „*Financial assets designated at fair value through profit or loss*” are financial assets that, when recognized initially, are designated at fair value through profit or loss;

4) „*Financial liabilities designated at fair value through profit or loss*” are financial liabilities that meet one of the following conditions:

- a) meets the definition of instruments held for trading;
- b) at initial recognition, is designated by the entities included in the consolidation perimeter as measured at fair value through profit or loss in accordance with paragraphs 4.2.2 or 4.3.5 of IFRS 9;
- c) is designated for initial or subsequent recognition at fair value through profit or loss in accordance with paragraph 6.7.1 of IFRS 9;

5. For the purpose of completing the report F 01.00, the following specifications shall be taken into account:

1) „*Cash in hand*” includes the holdings of domestic and foreign banknotes and coins in circulation and commonly used to make payments;

2) „*Cash balances with central banks*” include the balances receivable on demand at the central bank;

3) „*Other demand deposits*” include the balances receivable on demand from banks;

4) „*Financial assets held for trading*” include derivatives, securities purchased for trading (shares, state securities and securities issued by the National Bank of Moldova), loans and advances purchased from other entities for the purpose of resale.

5) „*Financial assets not intended for trading, measured at fair value through profit or loss*” include financial assets not intended for trading, such as equity instruments for which the entity has not made the irrevocable choice, at initial recognition, to measure them at fair value through other items of comprehensive income and debt securities / loans and advances that, at initial recognition,

were not measured at fair value through profit or loss, and for which cash flows are not represented exclusively by principal payments and interest on the due principal value;

6) „*Financial assets designated at fair value through profit or loss*” include securities (shares or securities issued by the State) and the loan portfolio designated at initial recognition at fair value through profit or loss;

7) „*Financial assets measured at fair value through other items of the comprehensive income*” include financial assets classified as at fair value through other items of the comprehensive income on initial recognition, as well as those held by the group of entities included in the perimeter consolidation in exchange for debts (shares or equity shares, state securities and securities issued by the National Bank of Moldova); loans and advances purchased from other entities for the purpose of subsequent sale;

8) „*Financial assets at amortized cost*” include debt securities, as well as loans and advances held with the purpose of keeping assets to maturity, and for which the related cash flows are principal payments and related interest.

9) „*Mandatory minimum reserve related to funds attracted in freely convertible currencies*” includes cash reserves of banks, in USD and EUR, held in accounts with the National Bank of Moldova, related to the funds attracted in freely convertible currency;

10) „*Derivatives - hedge accounting*” includes derivatives (with a positive asset balance and a negative balance for the entity's liabilities included in the consolidation perimeter) held for the purpose of applying hedge accounting in accordance with IFRS;

11) „*Fair value adjustments for items hedged in an interest rate risk portfolio*” presents gains (if the hedged instrument is an asset), i.e. losses (if the hedged instrument is a debt) related to the coverage of interest rate risk;

12) „*Investments in subsidiaries, joint ventures and associated entities*” include investments in subsidiaries, joint ventures and associated entities;

13) „*Property, plant and equipment*” includes fixed assets and investments in real estate, with the deduction of depreciation and amortization;

14) „*Intangible assets*” include goodwill (purchase price of the acquiree - net asset value of the acquiree) and intangible assets, with deduction of depreciation and amortization amount;

15) „*Tax receivables*” include receivables on current and deferred income tax;

16) „*Other assets*” include all other assets that could not be classified in the above categories. Also included are assets held, which are not accounted for under IFRS 5;

17) „*Non-current assets and disposal groups classified as held for sale*” include non-current assets held for sale, including those held for sale and which are accounted for in accordance with IFRS 5;

18) „*Financial liabilities held for trading*” include derivatives that are not designated as hedging instruments and short positions (sale of financial assets that the entity has lent);

19) „*Financial liabilities designated at fair value through profit or loss*” include instruments designated at initial recognition at fair value through profit or loss;

20) „*Financial liabilities at amortized cost*” include customer deposits, liabilities issued by the group of entities included in the consolidation area, other loans, subordinated debt, overnight loans, securities sold with subsequent repurchase (REPO);

21) „*Provisions*” include provisions for business restructuring, liabilities related to pensions and employee benefits, provisions relating to claims expenses that may arise from proceedings brought against the group of entities included in the consolidation perimeter, financing commitments, other provisions;

22) Provisions for „*Retirement benefits and other post-employment benefit obligations*” include the value of net liabilities on defined employee benefits;

23) Provisions for „*Other long-term employee benefits*” include the amount of deficiencies in the long-term employee benefit plans listed in IAS 19.153. The cumulative expense of employees' short-term benefits (IAS 19.11 (a)), contribution plans determined in accordance with [IAS 19.51 (a)] provisions and benefits for termination of employment under [IAS 19.169 (a)] are included under „*Other liabilities*”;

24) Provisions for „*Commitments and guarantees given*” include provisions for all commitments and guarantees, their manner of forecasting is made in accordance with IAS 37 or they are treated as insurance contracts in accordance with IFRS 4, although the depreciation of commitments and guarantees is determined in accordance with IFRS 9. The cumulative liabilities from financial liabilities and financial guarantees measured at fair value through profit or loss are not reported as provisions, although they arise from credit risk but as „*other financial liabilities*” (if the lending commitments, financial guarantees and other commitments are measured at fair value through profit or loss, any changes in fair value, including changes in credit risk, are reported as „*other financial liabilities*” rather than provisions for „*Commitments and guarantees*”);

25) „*Tax liabilities*” include the liabilities of the group of entities included in the tax consolidation perimeter of both current and deferred income. When drawing up this position, account shall be taken of the provisions of IAS 1.54 (let.n-o);

26) „*Share capital reimbursable on demand*” includes the shares of cooperative organizations that do not meet the IFRIC 2 criteria to be classified as equity. It is not applicable to the existing current frame;

27) „*Other liabilities*” include all debts that are not financial liabilities and can not be classified in other categories;

28) „*Liabilities included in disposal groups classified as held for sale*” include the liabilities of the group of entities included in the consolidation perimeter of fixed assets held for sale that are accounted for under IFRS 5;

29) „*Share Capital*” includes the paid-in and subscribed capital unpaid, as well as ordinary and preferential shares issued. This position is detailed in "paid-in capital" and "subscribed capital unpaid" to ensure that the two necessary moments in the formation of the subscribed share capital, by which the shareholders or associates contract with the contributed part, and the payment, by which they make the share of the subscribed capital available to the company;

30) „*Equity component of compound financial instruments*” includes the equity component of compound financial instruments (financial instruments that comprise both a liability component and an equity component) issued by the group of entities included in the consolidation perimeter, when separated in accordance with IFRS (including compound financial instruments composed of multiple embedded derivatives whose values are interdependent);

31) „*Other equity instruments issued*” include all contractual obligations, including those arising from a derivative, that will have, or may result in, the future delivery of equity instruments of the issuer together with the equity component of compound financial instruments (non-derivative instruments) issued by the entity; examples of equity instruments include ordinary shares that can not be liquidated before maturity and issued call options that allow the holder to subscribe to or buy a fixed number of ordinary shares that can not be liquidated before maturity in the issuing entity in return for a fixed amount in cash or another financial asset;

32) „*Other equity instruments*” comprise all capital instruments that are not financial instruments, including, inter alia, share-based payment transactions with share-settling [IFRS 2.10];

33) „*Fair value adjustments of equity instruments measured at fair value through other comprehensive income*” include cumulative gains and losses arising from changes in the fair value of investments in equity instruments for which the entity has irrevocably chosen to make changes in fair value in other items of the comprehensive income;

34) The „*ineffective portion of equity fair value hedges measured at fair value through other comprehensive income*” includes the cumulative ineffective portion resulting from fair value hedges in which the hedged item is an equity instrument at fair value through other items of comprehensive income. The ineffective portion of the hedge reported in this position is the difference between the cumulative change in the fair value of the equity instrument reported under the item „*Changes in fair value of equity instruments measured at fair value through other items of comprehensive income [hedged item]*” and the cumulative change in the fair value of the hedging instrument reported under the item „*Changes in fair value of equity instruments at fair value through other items of comprehensive income [hedging instrument]*” (IFRS 9.6.5.3 and IFRS 9.6.5.8);

35) „*Changes in the fair value of financial liabilities designated at fair value through profit or loss attributable to changes in credit risk of debt*” include the cumulative gains and losses recognized in other comprehensive income, in respect of their own credit risk, for designated debts as being measured at fair value through profit or loss, irrespective of whether that designation occurs at initial recognition or later;

36) „*Covering a net investment in a foreign operation [the effective portion]*” includes the foreign exchange translation reserve relating to the effective portion of both net foreign investment operations carried out on a continuing basis and underlying net investment in foreign operations that is no longer applicable as long as foreign operations remain recognized in the balance sheet;

37) „*Derivatives for hedging. Reserve related to treasury cash flow cover [the effective portion]*” include the reserve from treasury cash flow cover related to the effective portion of the fair value change of financial derivatives, both for cash flow hedge transactions on a continuing basis and in the case of cash flow hedges in the case of cash flow hedging transactions that are no longer applicable;

38) „*Changes in the fair value of debt instruments measured at fair value through other comprehensive income*” include cumulative gains or losses on debt instruments at fair value through other comprehensive income, net of the loss adjustment that is measured at the reference date in accordance with IFRS 9.5.5;

39) „*Hedging instruments [non-marked]*” include the cumulative fair value adjustments for all items below:

a) the time value of an option if the changes in time value and intrinsic value of that option are separated and only the change in intrinsic value is designated as a hedging instrument [IFRS 9.6.5.15];

b) the forward element of a forward contract if the forward and spot items of that forward contract are segregated and only the change of the spot item of the forward contract is designated as a hedging instrument;

c) the foreign currency spread of a financial instrument, if that spread is excluded from the designation of that financial instrument as hedging instrument (IFRS 9.6.5.15, IFRS 9.6.5.16).

40) „*Revaluation reserves*” include the amount of the reserves resulting from the first adoption of the IAS that were not transferred to other types of reserves.

41) „*Other reserves*” include the retained earnings (legal reserves, statutory reserves, etc.) together with other actuarial reserves, gains and losses recognized directly in equity and accumulated losses, profit for the year, and hedging reserves according to the prudential rules of the National Bank of Moldova;

42) „*(-) Treasury shares*” include its own equity instruments, within the meaning of IAS 32.33-34, which have been redeemed by the issuing entity;

REPORT FORM

Bank code _____

As of _____

F 01.00 – CONSOLIDATED BALANCE SHEET [STATEMENT OF FINANCIAL POSITION]

F 01.01 - Assets

Position Code	Indicator	References	Correlation with other reports in the Instruction	Accounting amount
A	B	C	D	010
010	Cash, cash balances with central banks and other demand deposits	<i>IAS 1.54 (i)</i>		
020	Cash in hand	<i>Annex V, Part 2.1</i>		
030	Cash balances with central banks	<i>Annex V Part 2.2</i>		
040	Other demand deposits	<i>Annex V Part 2.3</i>		
050	Financial assets held for trading	<i>IFRS 9 Annex A</i>	F 04.00	
060	Derivatives	<i>IFRS 9 Annex A</i>	F 04.00 F 10.00	
070	Own equity instruments	<i>IAS 32.11</i>	F 04.00	
080	Debt securities	<i>Annex V Part 1.31</i>	F 04.00	
090	Loans and advances	<i>Annex V Part 1.32</i>	F 04.00	
096	Financial assets not intended for trading, measured at fair value through profit or loss	<i>IFRS 7.8(a)(ii); IFRS 9.4.1.4</i>	F 04.00	
097	Own equity instruments	<i>IAS 32.11</i>	F 04.00	
098	Debt securities	<i>Annex V Part 1.31</i>	F 04.00	
099	Loans and advances	<i>Annex V Part 1.32</i>	F 04.00	
100	Financial assets designated at fair value through profit or loss	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>	F 04.00	
120	Debt securities	<i>Annex V Part 1.31</i>	F 04.00	
130	Loans and advances	<i>Annex V Part 1.32</i>	F 04.00	
141	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 7.8(h); IFRS 9.4.1.2A</i>	F 04.00	
142	Own equity instruments	<i>IAS 32.11</i>	F 04.00	
143	Debt securities	<i>Annex V Part 1.31</i>	F 04.00	
144	Loans and advances	<i>Annex V Part 1.32</i>	F 04.00	
181	Financial assets at amortized cost	<i>IFRS 7.8(f); IFRS 9.4.1.2</i>	F 04.00	
182	Debt securities	<i>Annex V Part 1.31</i>	F 04.00	
183	Loans and advances	<i>Annex V Part 1.32</i>	F 04.00	
184	Mandatory minimum reserve of funds attracted in freely convertible currency		F 04.00	
240	Derivatives - hedge accounting	<i>IFRS 9.6.2.1; Annex V Part 1.22</i>		x
250	Changes in fair value on items hedged in a portfolio hedging against interest rate risk	<i>IAS 39.89A(a); IFRS 9.6.5.8</i>		x
260	Investments in subsidiaries, joint ventures and associates	<i>IAS 1.54(e); Annex V Part 1.21 part 2.4</i>	F 40.00	
270	Property, plant and equipment			
280	Property, plant and equipment	<i>IAS 16.6; IAS 1.54(a)</i>	F 21.00 F 42.00	
290	Investment property	<i>IAS 40.5; IAS 1.54(b)</i>	F 21.00 F 42.00	
300	Intangible assets	<i>IAS 1.54(c); CRR Article 4 par. (1) item</i>		

		115		
310	Goodwill	<i>IFRS 3.B67(d); CRR Article 4 par. (1), item 113</i>		
320	Other intangible assets	<i>IAS 38.8, 118</i>	F 21.00 F 42.00	
330	Tax receivables	<i>IAS 1.54(n-o)</i>		
340	Current tax receivables	<i>IAS 1.54(n); IAS 12.5</i>		
350	Deferred tax receivables	<i>IAS 1.54(o); IAS 12.5; CRR, Article 4 par. (1), item 106</i>		
360	Other assets	<i>Annex V part 2.5</i>		
370	Fixed assets and disposal groups classified as held for sale	<i>IAS 1.54(j); IFRS 5.38, annex V part 2.7</i>		
380	TOTAL ASSETS	<i>IAS 1.9(a), IG 6</i>		

F 01.02 – Liabilities

Position Code	Indicator	References	Correlation with other reports in the Instruction	Accounting amount
A	B	C	D	010
010	Financial liabilities held for trading	<i>IFRS 7.8 (e) (ii); IFRS 9.BA.6</i>	F 08.00	
020	Derivatives	<i>IFRS 9 Annex A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)</i>	F 10.00	
030	Short positions	<i>IFRS 9.BA7(b)</i>	F 08.00	
040	Deposits	<i>BCE/2013/33 Annex 2 part 2.9 Annex V part 1.36</i>	F 08.00	
050	Debt securities issued	<i>Annex V part 1.37</i>	F 08.00	
060	Other financial liabilities	<i>Annex V part 1.38-41</i>	F 08.00	
070	Financial liabilities designated at fair value through profit or loss	<i>IFRS 7.8 (e)(i); IFRS 9.4.2.2</i>	F 08.00	
080	Deposits	<i>BCE/2013/33 Annex 2 part 2.9 Annex V part 1.36</i>	F 08.00	
090	Debt securities issued	<i>Annex V part 1.37</i>	F 08.00	
100	Other financial liabilities	<i>Annex V part 1.38-41</i>	F 08.00	
110	Financial liabilities measured at amortized cost	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	F 08.00	
120	Deposits	<i>BCE/2013/33 Annex 2 part 2.9 Annex V part 1.36</i>	F 08.00	
130	Debt securities issued	<i>Annex V part 1.37</i>	F 08.00	
140	Other financial liabilities	<i>Annex V part 1.38-41</i>	F 08.00	
150	Derivatives - hedge accounting	<i>IFRS 9.6.2.1; Annex V part 1.26</i>		x
160	Changes in fair value on items hedged in a portfolio hedging against interest rate risk	<i>IAS 39.89A(b), IFRS 9.6.5.8</i>		x
170	Provisions	<i>IAS 37.10; IAS 1.54(l)</i>	F 43.00	

180	Pensions and other post-employment benefit obligations	<i>IAS 19.63; IAS 1.78(d); Annex V part 2.9</i>	F 43.00	
190	Other long-term employee benefits	<i>IAS 19.153; IAS 1.78(d); Annex V part 2.10</i>	F 43.00	
200	Reorganization	<i>IAS 37.71, 84(a)</i>	F 43.00	
210	Legal causes in settlement and tax litigation	<i>IAS 37, Annex C examples 6 and 10</i>	F 43.00	
220	Commitments and guarantees given	<i>IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V part 2.11</i>	F 09.00, F 12.00, F 43.00	
230	Other Provisions	<i>IAS 37.14</i>	F 43.00	
240	Tax liabilities	<i>IAS 1.54(n-o)</i>		
250	Current tax liabilities	<i>IAS 1.54(n); IAS 12.5</i>		
260	Deferred tax liabilities	<i>IAS 1.54(o); IAS 12.5; CRR, Article 4 par. (1), item 108</i>		
270	Share capital reimbursable on demand	<i>IAS 32 IE33; IFRIC 2; Annex V part 2.12</i>		x
280	Other liabilities	<i>Annex V part 2.13</i>		
290	Liabilities included in disposal groups classified as held for sale	<i>IAS 1.54 (p); IFRS 5.38, Annex V part 2.14</i>		
300	TOTAL LIABILITIES	<i>IAS 1.9 (b); IG 6</i>		

F 01.03 – Equity capital

Position Code	Indicator	References	Correlation with other reports in the Instruction	Accounting amount
A	B	C	D	010
010	Share capital	<i>IAS 1.54(r)</i>	F 46.00	
020	Paid-in capital	<i>IAS 1.78 (e)</i>		
030	Subscribed capital unpaid	<i>Annex V part 2.14</i>		x
040	Issue premium	<i>IAS 1.78(e); CRR Article 4 par. (1) item 124</i>	F 46.00	
050	Equity instruments issued other than capital	<i>Annex V part 2.18-19</i>	F 46.00	
060	Equity component of compound financial instruments	<i>IAS 32.28-29; Annex V part 2.18</i>		
070	Other equity instruments issued	<i>Annex V part 2.19</i>		
080	Other capital instruments	<i>IFRS 2.10; Annex V part 2.20</i>		
090	Other accumulated comprehensive income items	<i>CRR Article 4 par. (1) item 100</i>	F 46.00	
095	Items that will not be reclassified in profit or loss	<i>IAS 1.82A(a)</i>		
100	<i>Property, plant and equipment</i>	<i>IAS 16.39-41</i>		
110	<i>Intangible assets</i>	<i>IAS 38.85-87</i>		
120	<i>Actuarial gains or (-) losses from defined benefit pension plans</i>	<i>IAS 1.7, IG6; IAS 19.120(c)</i>		
122	<i>Fixed assets and disposal groups classified as held for sale</i>	<i>IFRS 5.38, IG example 12</i>		
124	<i>Part of other recognized income and expense related to investments in subsidiaries, joint ventures and associates</i>	<i>IAS 1.IG6; IAS 28.10</i>		
320	<i>Changes in the fair value of equity instruments measured at fair value through other items of comprehensive income</i>	<i>IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V part 2.21</i>		

330	<i>The ineffective portion of fair value hedges against equity risk instruments measured at fair value through other comprehensive income</i>	<i>IAS 1.7(e); IFRS 9.5.7.5; 6.5.3; IFRS 7.24C; Annex V part 2.22</i>		
340	<i>Changes in the fair value of equity instruments measured at fair value through other comprehensive income [hedged item]</i>	<i>IFRS 9.5.7.5; 6.5.8(b); Annex V, part 2.22</i>		x
350	<i>Changes in the fair value of equity instruments measured at fair value through other comprehensive income [hedging instrument]</i>	<i>IAS 1.7(e); IFRS 9.5.7.5; 6.5.8(a); Annex V, part 2.57</i>		x
360	<i>Changes in fair value of financial liabilities designated at fair value through profit or loss attributable to changes in debt credit risk</i>	<i>IAS 1.7(f); IFRS 9 5.7.7; Annex V, part 2.23</i>		
128	Items that can be reclassified in profit or loss	<i>IAS 1.82A(a) (ii)</i>		
130	<i>Covering a net investment in a foreign operation [the effective portion]</i>	<i>IFRS 9.6.5.13(a); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i)(iv); 24E(a); Annex V, part 2.24</i>		x
140	<i>Currency conversion</i>	<i>IAS 21.52(b); IAS 21.32, 38-49</i>		
150	<i>Derivatives for hedging. Reserve related to treasury cash flow [effective portion]</i>	<i>IAS 1.7 (e); IFRS 7.24B(b)(ii)(iii); IFRS 7.24C(b)(i); 24E; IFRS 9.6.5.11(b); Annex V, part 2.25</i>		x
155	<i>Changes in the fair value of debt instruments measured at fair value through other items of comprehensive income</i>	<i>IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V, part 2.26</i>		
165	<i>Risk hedging instruments [non-designated items]</i>	<i>IAS 1.7(g)(h); IFRS 9.6.5.15; 6.5.16; IFRS 7.24 E (b)(c); Annex V, part 2.60</i>		x
170	<i>Fixed assets and disposal groups classified as held for sale</i>	<i>IFRS 5.38, IG example 12</i>		
180	<i>Part of other income and expense recognized for investments in subsidiaries, joint ventures and associates</i>	<i>IAS 1.IG6; IAS 28.10</i>		
190	Reported result	<i>CRR Article 4, par. (1), item 123</i>		
200	Revaluation reserves	<i>IFRS 1.30, D5-D8; Annex V part 2.28</i>		
210	Other reserves	<i>IAS 1.54; IAS 1.78(e)</i>		
220	<i>Cumulative impairment losses or losses on investments in subsidiaries, joint ventures and associates, accounted for using the equity method</i>	<i>IAS 28.11; Annex V, part 2.29</i>		
230	<i>Others</i>	<i>Annex V, part 2.29</i>		
240	(-) Treasury shares	<i>IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V, part 2.30</i>	F 46.00	
250	Profit or loss attributable to the owners of the parent company	<i>IAS 1.81B (b)(ii)</i>	F 02.00	
260	(-) Interim dividends	<i>IAS 32.35</i>		
270	Minority interests [interests that do not control]	<i>IAS 1.54(q)</i>		
280	<i>Other accumulated comprehensive income items</i>	<i>CRR Article 4, par. (1), item 100</i>	F 46.00	
290	<i>Other items</i>		F 46.00	
300	TOTAL EQUITY	<i>IAS 1.9(c), IG 6</i>	F 46.00	
310	TOTAL EQUITY AND TOTAL	<i>IAS 1.IG6</i>		

	LIABILITIES		
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Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Report control F 01.00 - Consolidated balance sheet [statement of financial position]

Table control F 01.01 – Assets

Vertical control

$010 = 020 + 030 + 040$

$050 = 060 + 070 + 080 + 090$

$096 = 097 + 098 + 099$

$100 = 120 + 130$

$141 = 142 + 143 + 144$

$181 = 182 + 183 + 184$

$270 = 280 + 290$

$300 = 310 + 320$

$330 = 340 + 350$

$380 = 010 + 050 + 096 + 100 + 141 + 181 + 240 + 250 + 260 + 270 + 300 + 330 + 360 + 370$

Table control F 01.02 - Liabilities

Vertical control

$010 = 020 + 030 + 040 + 050 + 060$

$070 = 080 + 090 + 100$

$110 = 120 + 130 + 140$

$170 = 180 + 190 + 200 + 210 + 220 + 230$

$240 = 250 + 260$

$300 = 010 + 070 + 110 + 150 + 160 + 170 + 240 + 270 + 280 + 290$

Table control F 01.03 – Equity

Vertical control

$010 = 020 + 030$

$050 = 060 + 070$

$090 = 095 + 128$

$095 = 100 + 110 + 120 + 122 + 124 + 320 + 330 + 360$

$128 = 130 + 140 + 150 + 155 + 165 + 170 + 180$

$210 = 220 + 230$

$270 = 280 + 290$

$300 = 010 + 040 + 050 + 080 + 090 + 190 + 200 + 210 + 240 + 250 + 260 + 270$

Correlation between F 01.03 and F 01.01

F 01.03	Relationship	F 01.01
310	=	380

Correlations between F 01.03 and F 01.02

F 01.03	Relationship	F 01.02
310	=	300 + 300 (F 01.03)
310	=	(010 + 070 + 110 + 150 + 160 + 170 + 240 + 270 + 280 + 290) + 300 (F 01.03)

Correlation between F 01.03, F 01.02 and F 01.01

F 01.01	Relationship	F 01.01, F 01.03
380	=	300 (F 01.02) + 300 (F 01.03)

F 02.00 - CONSOLIDATED FINANCIAL STATEMENTS

1. Consolidated report F 02.00 contains basic information on income and expenses related to the activity of entities included in the consolidated group presented as belonging to one single economic entity.

2. For the purpose of completing this report, the following specifications shall be taken into account:

1) „*Income and expenses from discontinued operations*” are reports in the financial statement separately from discontinued operations. Items of income or expenses from discontinued operations are presented by nature. The main positions are divided into components, with reference to the categories of financial instruments in the consolidated balance sheet;

2) Interest revenue and interest expense in financial instruments measured at fair value through profit or loss and in derivative financial instruments hedging such financial instruments classified as „hedge accounting” are reported as part of the gains or losses in those instrument categories;

3) „*Interest revenue*” - hedge accounting is not currently applied in the Republic of Moldova.

4) „*Gains or losses on financial assets and liabilities*” are disclosed in the main section of the financial statement, on a net basis.

5) „*Income or expenses from discontinued operations*” are presented at net value;

6) „*Interest revenue and interest expense on financial instruments held for trading and financial instruments designated as at fair value through profit or loss*” shall be reported as net gains or losses on these instrument categories (including accrued interest);

7) „*Interest revenue*” includes interest revenue and interest charges related to loans granted to customers, interbank deposits placed with other banks, the National Bank of Moldova, overnight credits, interest revenue obtained from securities at amortized cost or designated at fair value through other items of comprehensive income;

8) „*Interest revenue - other assets*” includes amounts of interest revenue that have not been presented in other position, such as interest revenue on fixed assets and disposal groups classified as held for sale, expected return on assets used in post-employment benefit plans;

9) Interest on financial liabilities with a negative interest rate is reported under the position „*Interest revenue on debts*”. These debts and related interest give rise to a positive return on the bank;

10) „*Interest expense - other liabilities*” includes the amounts of interest expense that have not been disclosed in other positions, such as interest expense related to debt included in disposal groups classified as held for sale, increases in accounting amount a provision reflecting the passage of time, interest expense related to post-employment benefit plans, etc.;

11) Interest on financial assets with a negative interest rate is reported under the position „*Interest expense on assets*”. These assets and related interest give rise to a negative return for the group of entities included in the consolidation perimeter;

12) Dividend income on equity instruments designated at fair value through other comprehensive income include dividends on instruments derecognised during the period and dividends on instruments held at the end of the reference period;

13) Dividend income from equity instruments, including dividends from investments in subsidiaries, joint ventures and associates, measured at fair value through profit or loss, is reported as part of the gain or loss on those instrument classes;

14) Dividend income from investments in subsidiaries, joint ventures and associates includes income from dividends related to equity securities held in subsidiaries, joint ventures and associates, accounted for at cost or measured at fair value through other comprehensive income;

15) „*Fee and commission income*” includes income in the nature of commissions;

16) „*Expenses with fees and commissions*” include other expenses in the nature of commissions;

17) „*Gains or (-) losses on derecognition of financial assets and financial liabilities that are not measured at fair value through profit or loss, net*” include, for each item, the net gain or loss resulting from the derecognised transaction. Net value is the difference between gains and losses realized. This position does not include gains on equity instruments that the entity chooses to measure at fair value through other comprehensive income;

18) „*Gains or (-) losses on financial assets and liabilities held for trading, net*” include the result of the marking on the market of financial assets and liabilities classified as part of the trading book. Fair value differences will affect the profit or loss for the entire period of their ownership;

19) When a change in the business model leads to a reclassification of a financial asset within a different accounting portfolio, the reclassification gains or losses are reported in the relevant positions of the accounting portfolio in which the financial asset is reclassified in accordance with the following stipulations:

a) if a financial asset is reclassified from the amortized cost measurement category to the financial assets at fair value through profit or loss (IFRS 9.5.6.2), the gain or loss due to reclassification is reported under „*Gains or (-) losses on financial assets and liabilities held for trading, net* „or” *Gains or (-) losses on financial assets not intended for trading, measured at fair value through profit or loss, net*”, as appropriate;

b) if a financial asset is reclassified from the fair value category to other comprehensive income in the fair value through profit or loss category (IFRS 9.5.6.7), the cumulative gain or loss previously recognized in other items of comprehensive income and reclassified to profit or loss are reported under the position „*Gains or (-) losses on financial assets held for trading, net*” or „*Gains or (-) losses on financial assets not intended for trading, at fair value through profit or loss, net*” as appropriate;

20) „*Gains or (-) losses on financial assets and financial liabilities designated at fair value through profit or loss, net*” include the marking on the market of financial assets and liabilities, classified as at fair value through profit or loss, net;

21) „*Gains or (-) losses in hedge accounting, net*” comprise gains and losses on hedging instruments and hedged items, including those related to hedged items measured at fair value through other comprehensive income, other than equity instruments, in a fair value hedge transaction in accordance with IFRS 9.6.5.8. The position also includes the ineffective portion of the change in fair value of hedging instruments in a cash flow hedge. Reclassifications of the reserve from the cash flow hedge or reserves from net investment hedge in a foreign operation are recognized within the same positions in the profit and loss statement that are affected by the cash flows of the items hedged. The position „*Gains or (-) losses from hedge accounting*” also includes gains and losses on hedge of net investments in foreign operations. This position also includes gains from hedge of net positions;

22) „*Exchange rate differences [gain or loss], net*” include the net gain / loss on operations with foreign currency;

23) „*Net gains or losses on derecognizing non-financial assets, net*” include net gains / losses on assets other than those described in the above categories;

24) „*Other operating income*” / „*Other operating expenses*” include other non-interest revenue / expense;

25) „*Administrative expenses*” include labor remuneration, pension fund breakdowns, social security, premiums and other administrative expenses;

26) „*Amortization*” includes the cost of detailed amortization for property, plant and equipment (fixed assets), investment property, other intangible assets;

27) „*Gains or losses (-) from modification, net*” include the amounts resulting from the adjustment of gross accounting amount of financial assets to reflect renegotiated or amended contractual cash flows (IFRS 9.5.4.3 and IFRS 9). The gain or loss from the change does not include the impact of modification in the amount of expected loss of credit that is reported under the position „*Impairment or (-) reversal of impairment losses on financial assets that are not measured at fair value through profit or loss*”;

28) „*Provisions or (-) reversals of provisions*” include provisioning expenses or income arising from their reversal, accounted for in accordance with IAS 37;

29) „*Provisions or (-) reversals from provisions. Commitments and Guarantees*” includes net expenses with provisions for all commitments and guarantees falling within the scope of IFRS 9, IAS 37 or IFRS 4. Any modification in fair value of financial liabilities and financial guarantees measured at fair value is reported in under the position „*Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net*”. Provisions therefore include the amount of impairment on commitments and guarantees for which impairment is determined in accordance with IFRS 9, or provisioning of which follows the provisions of IAS 37 or which are treated as insurance contracts in accordance with IFRS 4;

30) „*Impairment or (-) reversal of losses due to impairment of financial assets that are not measured at fair value through profit or loss*” includes all impairment gains or losses on liability instruments arising from the application of the impairment rules set out in IFRS 9.5. 5, regardless of whether expected credit losses in accordance with IFRS 9.5.5 are estimated over the next 12 months or over the lifetime, including impairment gains or losses on trade receivables, asset related to a contract and lease receivables (IFRSs 9.5.5.15]. The position also includes the amounts relating to write - off operations, which exceed the value of the loss adjustment at the date of the write - off operation and which are therefore recognized as a loss directly in the profit or loss statement, as well as recoveries of the amounts previously subject to write-offs, which are recorded directly in the profit and loss statement;

31) „*Profit or loss on non-current assets and disposal groups classified as held for sale that can not be regarded as discontinued operations*” includes gains / losses on non-current assets and disposal groups in accordance with IFRS 5;

32) „*Expenses or (-) income with tax on profit or loss from discontinued operations*” is the income tax payable by the group of entities included in the consolidation perimeter;

REPORT FORM

Bank code _____

As of _____

F 02.00 – CONSOLIDATED PROFIT AND LOSS STATEMENT

Position code	Indicator	References	Correlation with other reports in the Instruction	Value
A	B	C	D	010
010	Interest revenue	<i>IAS 1.97; Annex V part 2.31</i>	F 16.00	
020	Financial assets held for trading	<i>IFRS 7.20(a)(i), B5(e); Annex V part 2.33, 34</i>		
025	Financial assets not intended for trading, measured at fair value through profit or loss	<i>IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1</i>		
030	Financial assets designated at fair value through profit or loss	<i>IFRS 7.20(a)(i), B5(e)</i>		
041	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 7.20(b); IFRS 9.5.7.10-11; IFRS 9.4.1.2A</i>		
051	Financial assets at amortized cost	<i>IFRS 7.20(b); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		
070	Derivatives - Hedge accounting, interest rate risk	<i>IFRS 9 Annex A; B6.6.16; Annex V part 2.35</i>		x
080	Other assets	<i>Annex V, part 2.36</i>		
085	Interest revenue on debt	<i>IFRS 9.5.7.1, Annex V part 2.37</i>		
090	(Interest expenses)	<i>IAS 1.97; Annex V part 2.31</i>	F 16.00	
100	(Financial liabilities held for trading)	<i>IFRS 7.20(a)(i), B5(e); Annex V part 2.33, 34</i>		
110	(Financial liabilities designated at fair value through profit or loss)	<i>IFRS 7.20(a)(i), B5(e)</i>		
120	(Financial liabilities measured at amortized cost)	<i>IFRS 7.20(b); IFRS 9.5.7.2</i>		
130	(Derivatives - hedge accounting, interest rate risk)	<i>IAS 39.9; Annex V part 2.35</i>		x
140	(Other liabilities)	<i>Annex V part 2.38</i>		
145	(Interest-related expenses on assets)	<i>IFRS 9.5.7.1, Annex V part 2.39</i>		
150	(Expenditures on share capital reimbursable on demand)	<i>IFRIC 2.11</i>		x
160	Dividend income	<i>Annex V, part 2.40</i>	F 31.00	
170	Financial assets held for trading	<i>IFRS 7.20(a)(i), B5(e); Annex V, part 2.40</i>		
175	Financial assets not intended for trading, measured at fair value through profit or loss	<i>IFRS 7.20(a)(i), B5(e), IFRS 9.5.7.1A; Annex V part 2.40</i>		
191	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 7.20(a)(ii); IFRS 9.4.1.2A; IFRS 9.5.7.1A; Annex V part 2.41</i>		
192	Investments in subsidiaries, joint ventures and associates, accounted for by different methods of equity method	<i>Annex V part 2.42</i>		
200	Fee and commission income	<i>IFRS 7.20(c)</i>	F 22.00	

210	(Fee and commission expenses)	<i>IFRS 7.20(c)</i>	F 22.00	
220	Gains or (-) losses on derecognition of financial assets and liabilities that are not measured at fair value through profit or loss, net	<i>Annex V part 2.45</i>	F 16.00	
231	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 9.4.12A; IFRS 9.5.7.10-11</i>		
241	Financial assets at amortized cost	<i>IFRS 7.20(a)(v); IFRS 9.4.1.2; IFRS 9.5.7.2</i>		
260	Financial liabilities measured at amortized cost	<i>IFRS 7.20(a)(v); IFRS 9.5.7.2</i>		
270	Other			
280	Gains or (-) losses on financial assets and liabilities held for trading, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V part 2.43, 46</i>	F 16.00	
287	Gains or (-) losses on financial assets not intended for trading, measured at fair value through profit or loss, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V part 2.46</i>		
290	Gains or (-) losses on financial assets and financial liabilities designated at fair value through profit or loss, net	<i>IFRS 7.20(a)(i); IFRS 9.5.7.1; Annex V part 2.44</i>	F 16.00, F 45.00	
300	Gains or (-) losses from hedge accounting, net	<i>Annex V part 2.47</i>	F 16.00	x
310	Exchange rate differences [gain or (-) loss], net	<i>IAS 21.28, 52 (a)</i>		
330	Gains or (-) losses on derecognition of non-financial assets, net	<i>IAS 1.34; Annex V part 2.48</i>	F 45.00	
340	Other operating income	<i>Annex V part 2.314-316</i>	F 45.00	
350	(Other operating expenses)	<i>Annex V part 2.314-316</i>	F 45.00	
355	TOTAL OPERATING INCOME, NET			
360	(Administrative costs)			
370	(Staff costs)	<i>IAS 19.7; IAS 1.102, IG6</i>		
380	(Other Administrative costs)			
390	(Amortization)	<i>IAS 1.102, 104</i>		
400	(Property, plant and equipment)	<i>IAS 1.104; IAS 16.73(e)(vii)</i>		
410	(Investment property)	<i>IAS 1.104; IAS 40.79(d)(iv)</i>		
420	(Other intangible assets)	<i>IAS 1.104; IAS 38.118(e)(vi)</i>		
425	Gains or (-) loss from modification, net	<i>IFRS 9.5.4.3, IFRS 9 Annex A; Annex V part 2.49</i>		
426	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 7.35J</i>		
427	Financial assets at amortized cost	<i>IFRS 7.35J</i>		
430	(Provisions or (-) reversals of provisions)	<i>IAS 37.59, 84; IAS 1.98(b)(f)(g)</i>	F 09.00, F 43.00	
440	(Commitments and guarantees given)	<i>IFRS 9.4.2.1(c),(d), 9.B2.5; IAS 37, IFRS 4, Annex V part 2.50</i>		
450	(Other Provisions)			
460	Impairment or (-) reversal of losses from impairment of financial assets that are not measured at fair value through profit or loss	<i>IFRS 7.20(a)(viii); IFRS 9.5.4.4; Annex V part 2.51 53</i>		
481	(Financial assets measured at fair value through other comprehensive income)	<i>IFRS 9.5.4.4, 9.5.5.1, 9.5.5.2, 9.5.5.8</i>		

491	(Financial assets at amortized cost)	<i>IFRS 9.5.4.4, 9.5.5.1, 9.5.5.8</i>		
510	Impairment or (-) reversal of losses caused by impairment of investments in subsidiaries, joint ventures and associates	<i>IAS 28.40-43</i>	F 16.00	
520	Impairment or (-) reversal of losses caused by impairment of non-financial assets	<i>IAS 36.126(a)(b)</i>	F 16.00	
530	(Property, plant and equipment)	<i>IAS 16.73(e)(v-vi)</i>		
540	(Investment property)	<i>IAS 40.79(d)(v)</i>		
550	(Goodwill)	<i>IFRS 3. Annex B67(d)(v); IAS 36.124</i>		
560	(Other intangible assets)	<i>IAS 38.118 (e)(iv)(v)</i>		
570	(Other)	<i>IAS 36.126 (a)(b)</i>		
580	Negative goodwill recognized in profit or loss	<i>IFRS 3. Annex B64(n)(i)</i>		
590	The portion of the profit (or) (-) loss on investments in subsidiaries, joint ventures and associates, accounted through the equity method	<i>Annex V part 2.54</i>		
600	Profit or (-) loss on non-current assets and disposal groups classified as held for sale that can not be regarded as discontinued operations	<i>IFRS 5.37; Annex V part 2.55</i>		
610	PROFIT OR (-) LOSS FROM CONTINUING OPERATIONS BEFORE TAXATION	<i>IAS 1.102, IG 6; IFRS 5.33 A</i>		
620	Expenses or (-) income with tax on profit or loss from continuing operations	<i>IAS 1.82(d); IAS 12.77</i>		
630	PROFIT OR (-) LOSS FROM CONTINUED ACTIVITIES AFTER TAXATION	<i>IAS 1, IG 6</i>		
640	Profit or (-) loss from discontinued operations after taxation	<i>IAS 1.82(ea); IFRS 5.33(a), 5.33 A; Annex V part 2.56</i>		
650	Profit or (-) loss from discontinued operations before taxation	<i>IFRS 5.33(b)(i)</i>		
660	[Expenses or (-) Income tax related to discontinued operations]	<i>IFRS 5.33 (b)(ii),(iv)</i>		
670	PROFIT OR (-) LOSS RELATED TO THE EXERCISE	<i>IAS 1.81A(a)</i>		
680	Attributable to minority interests [interests that do not control]	<i>IAS 1.81B (b)(i)</i>		
690	Attributable to the owners of the parent company	<i>IAS 1.81B (b)(ii)</i>		

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Report control F 02.00 – Consolidated profit and loss statement

Vertical control

010 = 020 + 025 + 030 + 041 + 051 + 070 + 080 + 085

090 = 100 + 110 + 120 + 130 + 140 + 145

160 = 170 + 175 + 191 + 192

220 = 231 + 241 + 260 + 270

355 = 010 – 090 – 150 + 160 + 200 – 210 + 220 + 280 + 287 + 290 + 300 + 310 + 330 + 340 – 350

360 = 370 + 380

390 = 400 + 410 + 420

425 = 426 + 427

430 = 440 + 450

460 = 481 + 491

520 = 530 + 540 + 550 + 560 + 570

$$610 = 010 - 090 - 150 + 160 + 200 - 210 + 220 + 280 + 287 + 290 + 300 + 310 + 330 + 340 - 350 - 360 - 390$$

$$+ 425 - 430 - 460 - 510 - 520 + 580 + 590 + 600$$

$$630 = 610 - 620$$

$$640 = 650 - 660$$

$$670 = 630 + 640$$

$$670 = 680 + 690$$

Correlation between F 02.00 and F 01.03

F 02.00	relationship	F 01.03
670	=	250

F 03.00 - Statement of comprehensive income

1. The consolidated report F 03.00 includes information on the items of comprehensive income for the current period (the reference period), in accordance with IAS 1.81 (b).

2. For the purpose of drawing up the report F 03.00, the following shall be taken in consideration:

1) „*Other comprehensive income*” aggregates movements related to components of other comprehensive income;

2) „*Property, plant and equipment*” and „*intangible assets*” reflect gains (losses) on revaluation of assets accounted for at revalued amount:

a) if the accounting amount of an asset is increased as a result of the revaluation, growth should be recognized in other comprehensive income and accrued in equity as a revaluation surplus only if the increase does not offset a decrease in the revaluation of the same asset previously recognized in profit or loss;

b) if the accounting amount of an asset is reduced as a result of revaluation, this decrease should be recognized in other comprehensive income to the extent that the revaluation surplus for those assets presents a lender's balance;

3) „*Gains or (-) losses from hedge accounting for equity instruments measured at fair value through other comprehensive income, net*” include the modification in the cumulative ineffectiveness (hedged share) of the hedging transaction in the case of fair value hedge within which the hedged item is a equity instrument measured at fair value through other items of comprehensive income. This modification is the difference between changes in the change in the fair value of the equity instrument reported under the position „*Changes in the fair value of equity instruments measured at fair value through other comprehensive income (hedged item)*” and changes in the fair value of the hedging instrument reported under the position „*Changes in the fair value of equity instruments valued at fair value through other comprehensive income (hedging instrument)*”;

4) „*Net investment hedging in a foreign operation [the effective portion]*” includes the modification in the cumulative foreign exchange reserve related to the effective portion of both net foreign investment operations and discontinued operations;

5) For net foreign investment operations and cash flow hedges, the amounts reported under „*Transfer to profit or loss*” include the transferred amounts as the hedged flows have occurred and are no longer expected to defend;

6) „*Hedging instruments [non-marked items]*” include modifications in the cumulative change in fair value related to the following items, if they are not designated as a hedging component:

a) the time-value of the options;

b) forward items of forward contracts;

c) the currency spread of financial instruments.

7) In the case of options, amounts reclassified to profit or loss and reported under the position „*Transferred to profit or loss*” include reclassifications due to options that hedge an item of a transaction and options that hedge an item for a period of time;

8) „*Liability instruments measured at fair value through other comprehensive income*” include gains or losses on debt instruments measured at fair value through other comprehensive income, other than impairment gains or losses and exchange rate differences are reported in the position „*Impairment or (-) reversal of losses from impairment of financial assets that are not measured at fair value through profit or loss*” and respectively „*Exchange rate differences (gain or loss) net*” of Form F 02.00;

9) „*Transferred to profit or loss*” include the amounts transferred to profit or loss as a result of derecognition or reclassification in the assessment category at fair value through profit or loss;

10) If a financial asset is reclassified from the cost category to amortized cost in the fair value measurement category through other comprehensive income (IFRS 9.5.6.4), gains or losses arising from reclassification are reported under „*Debt instruments measured at fair value through other items of comprehensive income*”;

11) When a financial asset is reclassified from the fair value category to other comprehensive income in the fair value through profit or loss category (IFRS 9.5.6.7) or in the amortized cost category [IFRS 9.5.6.5], cumulative gains and losses previously recognized in other comprehensive income that have been reclassified are reported under the heading „*Transferred to profit or loss*” and respectively under the position „*Other reclassifications*”, with the adjustment in the second case, of the accounting amount of the financial asset;

12) „*Foreign currency translation*” presents all net foreign exchange differences resulting from the translation of results and financial position into presentation currency when it differs from the functional currency of the entity;

13) For all components of other comprehensive income, the position „*Other reclassifications*” includes transfers other than reclassifications from other comprehensive income in profit or loss or at the initial accounting amount of items covered in cash flow hedges;

14) „*Income tax on items that will not be reclassified*” and „*Income tax on items reclassified to profit or loss*” (IAS 1.91 (b), IG6) are reported as separate items;

REPORT FORM

Bank code _____

As of _____

F 03.00 – Statement of comprehensive income

Position code	Indicator	References	Value
A	B	C	010
010	Profit or (-) loss related to the exercise	<i>IAS 1.7, IG6</i>	
020	Other items of comprehensive income	<i>IAS 1.7, IG6</i>	
030	Items that will not be reclassified in profit or loss	<i>IAS 1.82A(a)(i)</i>	
040	Property, plant and equipment	<i>IAS 1.7, IG6; IAS 16.39-40</i>	
050	Intangible assets	<i>IAS 1.7; IAS 38.85-86</i>	
060	Actuarial gains or (-) losses from determined retirement benefit plans	<i>IAS 1.7, IG6; IAS 19.120(c)</i>	x
070	Fixed assets and disposal groups held for sale	<i>IFRS 5.38</i>	
080	Part of other recognized income and expense for entities accounted for using the equity method	<i>IAS 1.IG6; IAS 28.10</i>	
081	Modifications in the fair value of equity instruments measured at fair value through other items of comprehensive income	<i>IAS 1.7(d)</i>	
083	Gains or (-) losses from hedge accounting of equity instruments at fair value through other comprehensive income, net	<i>IFRS 9.5.7.5;.6.5.3; IFRS 7.24C; Annex V part 2.57</i>	
084	<i>Modifications in the fair value of equity instruments measured at fair value through other comprehensive income[hedged item]</i>	<i>IFRS 9.5.7.5;.6.5.8(b); Annex V part 2.57</i>	
085	<i>Changes in the fair value of equity instruments measured at fair value through other comprehensive income [hedging instrument]</i>	<i>IFRS 9.5.7.5;.6.5.8(a); Annex V part 2.57</i>	
086	Changes in fair value of financial liabilities designated at fair value through profit or loss attributable to changes in debt credit risk	<i>IAS 1.7(f)</i>	
090	Income tax on items that will not be reclassified	<i>IAS 1.91(b); Annex V part 2.66</i>	
100	Items that can be reclassified in profit or loss	<i>IAS 1.82A(a)(ii)</i>	
110	Net investment hedging in a foreign operation [the effective portion]	<i>IFRS 9.6.5.13(a); IFRS 7.24C(b)(i)(iv),.24E(a); Annex V, part 2.58</i>	x
120	<i>Valuation gains or (-) losses recorded in equity</i>	<i>IAS 1.IG6;IFRS 9.6.5.13(a); IFRS 7.24C(b)(i)(iv),.24E(a); Annex V part 2.58</i>	x
130	<i>Transferred to profit or loss</i>	<i>IAS 1.7, 92-95; IAS 21.48-49; IFRS 9.6.5.14; Annex V part 2.59</i>	x
140	<i>Other reclassifications</i>	<i>Annex V, part 2.65</i>	x
150	Currency conversion	<i>IAS 1.7, IG6; IAS 21.52(b)</i>	
160	<i>Valuation gains or (-) losses recorded in equity</i>	<i>IAS 21.32, 38-47</i>	
170	<i>Transferred to profit or loss</i>	<i>IAS 1.7, 92-95; IAS 21.48-49</i>	
180	<i>Other reclassifications</i>	<i>Annex V, part 2.65</i>	
190	Cash flow hedging [the effective portion]	<i>IAS 1.7, IG6; IAS 39.95(a)-96 IFRS 9.6.5.11(b); IFRS 7.24C(b)(i);.24E(a);</i>	x
200	<i>Valuation gains or (-) losses recorded in equity</i>	<i>IAS 1.7(e),IG6; IFRS 9.6.5.11(a)(b)(d); IFRS 7.24C(b)(i), .24E(a)</i>	x
210	<i>Transferred to profit or loss</i>	<i>IAS 1.7, 92-95, IG6; IFRS 9.6.5.11(d)(ii)(iii);IFRS 7.24C(b)(iv),.24E(a) Annex V</i>	x

		<i>part 2.59</i>	
220	<i>Transferred to the initial accounting amount of the hedged items</i>	<i>IAS 1.IG6; IFRS 9.6.5.11(d)(i)</i>	x
230	<i>Alte reclasificări</i>	<i>Annex V part 2.65</i>	x
231	Hedging instruments [non-designated items]	<i>IAS 1.7(g)(h); IFRS 9.6.5.15,.6.5.16; IFRS 7.24E(b)(c); Annex V part 2.60</i>	x
232	<i>Valuation gains or (-) losses recorded in equity</i>	<i>IAS 1.7(g)(h); IFRS 9.6.5.15,.6.5.16; IFRS 7.24E(b)(c)</i>	x
233	<i>Transferred to profit or loss</i>	<i>IAS 1.7(g)(h); IFRS 9.6.5.15,.6.5.16; IFRS 7.24E(b)(c); Annex V part 2.61</i>	x
234	<i>Other reclassifications</i>	<i>Annex V part 2.65</i>	x
241	Debt instruments measured at fair value through other items of comprehensive income	<i>IAS 1.7(da), IG 6; IAS 1.IG6; IFRS 9.5.6.4; Annex V part 2.62-63</i>	
251	<i>Valuation gains or (-) losses recorded in equity</i>	<i>IFRS 7.20(a)(ii); IAS 1.IG6; IFRS 9.5.6.4</i>	
261	<i>Transferred to profit or loss</i>	<i>IAS 1.7, IAS 1.92-95, IAS 1.IG6; IFRS 9.5.6.7; Annex V part 2.64</i>	
270	<i>Other reclassifications</i>	<i>IFRS 5.IG example 12; IFRS 9.5.6.5; Annex V part 2.64-65</i>	
280	Fixed assets and disposal groups held for sale	<i>IFRS 5.38</i>	
290	<i>Valuation gains or (-) losses recorded in equity</i>	<i>IFRS 5.38</i>	
300	<i>Transferred to profit or loss</i>	<i>IAS 1.7, 92-95; IFRS 5.38</i>	
310	<i>Other reclassifications</i>	<i>IFRS 5, IG example 12</i>	
320	Part of other income and expense recognized for investments in subsidiaries, joint ventures and associates	<i>IAS 1.IG6; IAS 28.10</i>	
330	Income tax on items that can be reclassified in profit or (-) loss	<i>IAS 1.91(b), IG6; Annex V part 2.66</i>	
340	Total comprehensive income for the year	<i>IAS 1.7, 81A(a), IG6</i>	
350	Attributable to minority interests [interests that do not control]	<i>IAS 1.83(b)(i), IG6</i>	
360	Attributable to the owners of the parent company	<i>IAS 1.83(b)(ii), IG6</i>	

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Report control F 03.00 – Statement of comprehensive income

Vertical control:

$$020 = 040 + 050 + 060 + 070 + 080 + 081 + 083 + 086 + 090 + 110 + 150 + 190 + 231 + 241 + 280 + 320 + 330$$

$$030 = 040 + 050 + 060 + 070 + 080 + 081 + 083 + 086 + 090$$

$$100 = 110 + 150 + 190 + 231 + 241 + 280 + 320 + 330$$

$$110 = 120 + 130 + 140$$

$$150 = 160 + 170 + 180$$

$$190 = 200 + 210 + 220 + 230$$

$$231 = 232 + 233 + 234$$

$$241 = 251 + 261 + 270$$

$$280 = 290 + 300 + 310$$

$$340 = 010 + 020$$

$$340 = 350 + 360$$

Control correlation between F 03.00 and F 02.00

F 03.00	relationship	F 02.00
010	=	670

F 04.00 - DEDUCTION OF FINANCIAL ASSETS BY INSTRUMENT AND COUNTERPART SECTORS

1. The consolidated report F 04.00 consists of 6 tables (F 04.01, F 04.02.1, F 04.02.2, F 04.03.1, F 04.04.1, F 04.05).

2. Table F 04.01 presents the classification of financial assets held for trading, including derivatives, securities purchased for trading, loans and advances purchased from other entities for the purpose of resale.

3. Table F 04.02.1 presents the classification of financial assets not-intended for trading, that are measured at fair value through profit or loss.

4. Table F 04.02.2 presents the classification of financial assets designated at fair value through profit or loss, which include securities (shares or securities issued by the State) and the portfolio of loans designated at initial recognition at fair value through profit or loss.

5. Table F 04.03.1 includes a classification by financial instrument of financial assets at fair value through other items of comprehensive income for which banks have to indicate the accounting amount and the gross value of the assets and the cumulative value of the impairment losses recognized in profit or loss, as presented at the reference date (balance of impairment loss accounts at the reference date).

6. Table F 04.04.1 aims to assess the overall quality of loan and advances portfolios as well as depreciable cost investments grouped by instrument type and counterparty type.

7. Table F 04.05 presents the subordinated financial assets.

8. For the purpose of drawing up the report F 04.00, the following specifications shall be taken into account:

1) Debt instruments are instruments held by the entity, issued as securities, which are not considered as loans in accordance with the normative acts of the National Bank of Moldova.

2) Loans and advances also include financial leasing operations.

3) The following classification of counterparties shall be considered:

a) „*Central banks*” - deposits placed with the National Bank of Moldova, REPO transactions with the National Bank of Moldova;

b) „*Public administrations*” - loans granted to territorial administrative units, the National Social Insurance House, the National Health Insurance Company, the institutions financed from the state budget, the government;

c) „*Banks*” - loans granted to other banks, REPO transactions with other banks;

d) „*Other financial corporations*” - loans granted to professional participants in the non-banking financial market, defined according to Article 4, paragraph (2) of the Law no. 192/1998 on the National Commission for Financial Market, credits granted to international financial organizations;

e) „*Non-financial corporations*” - loans to corporate clients (commercial companies etc.) and loans to SMEs and non-SMEs. Loans to non-resident legal entities are included in the corporate sector. Loans for SMEs are loans granted for entrepreneurial activity to persons who, in accordance with Law no. 179/2016 on Small and Medium-sized Enterprises, qualify as micro, small and medium enterprises. Loans to non-SMEs are loans to political parties, other social-political organizations, public associations, religious cults and their component parts, other non-commercial organizations;

f) „*Households*” - loans granted to individuals who do business or not or other types of activity (e.g. individual entrepreneurs, patent holders, lawyers);

4) The negative cumulative changes in fair value due to credit risk represent, in case of non-performing exposures, the cumulative fair value changes due to credit risk, where the cumulative

net change is negative. The net cumulative change in fair value due to credit risk is calculated by adding all negative and positive fair value changes due to credit risk that arise from the recognition of the debt instrument. This amount is only reported if the negative value and positive fair value adjustment due to credit risk is negative. The valuation of debt instruments is carried out at the level of the financial instrument. For each debt instrument, the negative cumulative changes in the fair value due to credit risk are reported until the instrument is derecognised.

5) Cumulative impairment has the following meaning:

a) for debt instruments measured at amortized cost, cumulative impairment is the cumulative amount of impairment losses net of the uses and reversals that have been recognized, where appropriate, for each impairment period. Cumulative impairment reduces the accounting amount of a debt instrument by using an adjustment account;

b) for debt instruments measured at fair value through other comprehensive income, the cumulative impairment is the amount of expected loss of credit and its changes recognized as a reduction in the fair value of an instrument from the initial recognition.

6) Cumulative depreciation includes the adjustment for expected loss of financial assets in each impairment step provided by IFRS 9 (paragraph 5.5).

7) „*Cumulative amount of partially off-balance-sheet amounts*” (partially cumulated write-off) and „*Cumulative amount of totally off-balance-sheet amounts*” (total cumulated write-off) include the partial or total cumulative amount at the principal reference date and the outstanding interest and commissions of any debt instrument, that has been derecognized to date, since the entity has no reasonable expectation of recovering contractual treasury flows. These amounts relate to the total extinction of all rights of the entity (by the expiration of the limitation period, forgiveness of payment or other causes) or until recovery. Therefore, if the amounts that were the subject of write-offs are not recovered, they relate to the period of their execution activities.

8) If a debt instrument is ultimately wholly derecognized as a consequence of successive partial write-off operations, the cumulative amount of write-off operations is reclassified from the column „*Cumulative amount of partially off-balance-sheet amounts*” in the column „*Cumulative value of totally off-balance-sheet amounts*”.

9) Write-off is a derecognition event and is related to a financial asset or part thereof, including when the change in an asset leads to the entity's disposal of its rights to collect cash flows in respect of that asset or part of it. Amortized amounts include amounts generated both by the reduction in the accounting amount of financial assets recognized directly in profit or loss and by the reduction in the value of loss adjustments as a counterpart to the accounting amount of financial assets.

10) Column „*of which: low credit risk instruments*” includes instruments in relation to which the entity determined to have low credit risk at the reporting date and considers that credit risk has not increased significantly since initial recognition in comply with IFRS 9.5.5.10.

11) Trade receivables within the meaning of IAS 1.54 (h), contract assets or lease receivables to which the simplified approach applies for the purpose of estimating loss adjustments are related to loans and advances under Form F 04.04.1. Impairment adjustments for these assets are reported either under the position „*Cumulative impairment / Assets with significant increase in credit risk after initial recognition, but not impaired (Stage 2)*” or under the position „*Cumulated impairment / Assets impaired as a result of credit risk (Stage 3)*”, as trade receivables, contract assets or lease receivables to which the simplified approach applies are considered impaired as a result of credit risk.

12) Purchased or issued financial assets that are impaired at initial recognition are reported separately in forms F 04.03.1 and F 04.04.1. For these loans, cumulative impairment includes only cumulative changes in lifetime expected credit losses since initial recognition [IFRS 9.5.5.13].

REPORT FORM

Bank code _____

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F 04.01 – FINANCIAL ASSETS HELD FOR TRADING

Position code	Indicator	References	Accounting amount
			Annex V part 1.27
A	B	C	010
005	Derivatives		
010	Equity instruments	<i>IAS 32.11, Annex V part 1.44(b)</i>	
030	of which: banks	<i>Annex V part 1.42 (c)</i>	
040	of which: other financial corporations	<i>Annex V part 1.42 (d)</i>	
050	of which: non-financial corporations	<i>Annex V part 1.42 (e)</i>	
060	Debt securities	<i>Annex V part 1.31, 44(b)</i>	
070	Central banks	<i>Annex V part 1.42 (a)</i>	
080	Public administrations	<i>Annex V part 1.42 (b)</i>	
090	Banks	<i>Annex V part 1.42 (c)</i>	
100	Other financial corporations	<i>Annex V part 1.42 (d)</i>	
110	Non-financial corporations	<i>Annex V part 1.42 (e)</i>	
120	Loans and advances	<i>Annex V part 1.32, 44(a)</i>	
130	Central banks	<i>Annex V part 1.42 (a)</i>	
140	Public administrations	<i>Annex V part 1.42 (b)</i>	
150	Banks	<i>Annex V part 1.42 (c)</i>	
160	Other financial corporations	<i>Annex V part 1.42 (d)</i>	
170	Non-financial corporations	<i>Annex V part 1.42 (e)</i>	
180	Households	<i>Annex V part 1.42 (f)</i>	
190	FINANCIAL ASSETS HELD FOR TRADING	<i>IFRS 9 Annex A</i>	

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Report control F 04.01 - Financial assets held for trading

Vertical control:

$$010 \geq 030 + 040 + 050$$

$$060 = 070 + 080 + 090 + 100 + 110$$

$$120 = 130 + 140 + 150 + 160 + 170 + 180$$

$$190 = 005 + 010 + 060 + 120$$

Control correlations between F 04.01 and F 01.01

F 04.01	relationship	F 01.01
005	=	060
010	=	070
060	=	080
120	=	090
190	=	050

REPORT FORM

Bank code _____

As of _____

F 04.02.1 – FINANCIAL ASSETS NOT INTENDED FOR TRADING, MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS

Position code	Indicator	References	Accounting amount	Cumulative negative changes in fair value due to credit risk for non-performing exposures
			<i>Annex V part 1.27</i>	<i>Annex V part 2.69</i>
A	B	C	010	020
010	Equity instruments	<i>IAS 32.11, Annex V part 1.44(b)</i>		x
020	of which: banks	<i>Annex V part 1.42 (c)</i>		x
030	of which: other financial corporations	<i>Annex V part 1.42 (d)</i>		x
040	of which: non-financial corporations	<i>Annex V part 1.42 (e)</i>		x
050	Debt securities	<i>Annex V part 1.31, 44(b)</i>		
060	Central banks	<i>Annex V part 1.42 (a)</i>		
070	Public administrations	<i>Annex V part 1.42 (b)</i>		
080	Banks	<i>Annex V part 1.42 (c)</i>		
090	Other financial corporations	<i>Annex V part 1.42 (d)</i>		
100	Non-financial corporations	<i>Annex V part 1.42 (e)</i>		
110	Loans and advances	<i>Annex V part 1.32, 44(a)</i>		
120	Central banks	<i>Annex V part 1.42 (a)</i>		
130	Public administrations	<i>Annex V part 1.42 (b)</i>		
140	Banks	<i>Annex V part 1.42 (c)</i>		
150	Other financial corporations	<i>Annex V part 1.42 (d)</i>		
160	Non-financial corporations	<i>Annex V part 1.42 (e)</i>		
170	Households	<i>Annex V part 1.42 (f)</i>		
180	FINANCIAL ASSETS NOT INTENDED FOR TRADING, MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>IFRS 7.8(a)(ii); IFRS 9.4.1.4</i>		

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Report control F 04.02.1 – financial assets not intended for trading, that are measured at fair value through profit or loss

Vertical control:

$010 \geq 020 + 030 + 040$

Control correlations between F 04.02.1 and F 01.01

F 04.02.1 (col.010)	relationship	F 01.01
010	=	097
050	=	098
110	=	099
180	=	096

REPORT FORM

Bank code _____

As of _____

F 04.02.2 – FINANCIAL ASSETS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS

Position code	Indicator	References	Accounting amount	Cumulative negative changes in fair value due to credit risk for non-performing exposures
			<i>Annex V part 1.27</i>	<i>Annex V part 2.69</i>
A	B	C	010	020
060	Debt securities	<i>Annex V part 1.31, 44(b)</i>		
070	Central banks	<i>Annex V part 1.42 (a)</i>		
080	Public administrations	<i>Annex V part 1.42 (b)</i>		
090	Banks	<i>Annex V part 1.42 (c)</i>		
100	Other financial corporations	<i>Annex V part 1.42 (d)</i>		
110	Non-financial corporations	<i>Annex V part 1.42 (e)</i>		
120	Loans and advances	<i>Annex V part 1.32, 44(a)</i>		
130	Central banks	<i>Annex V part 1.42 (a)</i>		
140	Public administrations	<i>Annex V part 1.42 (b)</i>		
150	Banks	<i>Annex V part 1.42 (c)</i>		
160	Other financial corporations	<i>Annex V part 1.42 (d)</i>		
170	Non-financial corporations	<i>Annex V part 1.42 (e)</i>		
180	Households	<i>Annex V part 1.42 (f)</i>		
190	FINANCIAL ASSETS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>		

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Form Control F 04.02.2 – financial assets designated at fair value through profit or loss

Vertical control:

060 = 070 + 080 + 090 + 100 + 110

120 = 130 + 140 + 150 + 160 + 170 + 180

190 = 060 + 120

Control correlation between F 04.02.2 and F 01.01

F 04.02.2 (col.010)	relationship	F 01.01
060	=	120
120	=	130
190	=	100

160	Non-financial corporations	<i>Annex V part 1.42 (e)</i>										
170	Households	<i>Annex V part 1.42 (f)</i>										
180	FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER ITEMS OF COMPREHENSIVE INCOME	<i>IFRS 7.8(h); IFRS 9.4.1.2A</i>										
190	of which: financial assets purchased, impaired as a result of credit risk	<i>IFRS 9.5.5.13; IFRS 7.35M(c); Annex V part 2.77</i>										

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Form control F 04.03.1 - Financial assets measured at fair value through other items of comprehensive income

Horizontal control

For the lines 050 - 170, the following correlation is respected:

$$\text{col.010} = \text{col.015} + \text{col.030} + \text{col.040} - \text{col.050} - \text{col.060} - \text{col.070}$$

Vertical control:

For the columns 010, 015 and 020 - 090 the following correlations are respected:

$$050 = 060 + 070 + 080 + 090 + 100$$

$$110 = 120 + 130 + 140 + 150 + 160 + 170$$

For column 010, the following correlations are respected:

$$180 = 010 + 050 + 110$$

$$010 \geq 020 + 030 + 040$$

For the columns 015 and 020 - 090, the following correlation is respected:

$$180 = 050 + 110$$

For the columns 010, 015 and 020 - 090, the following correlation is respected:

$$180 \geq 190$$

Control connections between F 04.03.1 and F 01.01

F 04.03.1 (col.010)	relationship	F 01.01
010	=	142
050	=	143
110	=	144
180	=	141

		<i>1.32, 44(a)</i>										
080	Central banks	<i>Annex V part 1.42 (a)</i>										
090	Public administrations	<i>Annex V part 1.42 (b)</i>										
100	Banks	<i>Annex V part 1.42 (c)</i>										
110	Other financial corporations	<i>Annex V part 1.42 (d)</i>										
120	Non-financial corporations	<i>Annex V part 1.42 (e)</i>										
121	Corporations											
122	SMEs											
123	Non-SMEs											
130	Households	<i>Annex V part 1.42 (f)</i>										
140	FINANCIAL ASSETS AT AMORTIZED COST	<i>IFRS 7.8(f); IFRS 9.4.1.2</i>										
150	of which: financial assets purchased, impaired as a result of credit risk	<i>IFRS 9.5.13 and IFRS 7.35M(c); Annex V part 2.77</i>										

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Form control F 04.04.1 - Financial assets at amortized cost

Horizontal control

$col.010 = col.015 + col.030 + col.040 - col.050 - col.060 - col.070$

Vertical control

For the columns 010, 015 and 020 - 090 the following correlations are respected:

$010 = 020 + 030 + 040 + 050 + 060$

$070 = 080 + 090 + 100 + 110 + 120 + 130$

$120 = 121 + 122 + 123$

$140 = 010 + 065 + 070$

For the columns 010, 015 and 020 - 090, the following correlation is respected:

140 ≥ 150

Control correlation between F 04.04.1 and F 01.01

F 04.04.1 (col.010)	relationship	F 01.01
010	=	182
065	=	184
070	=	183
140	=	181

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F 04.05 – SUBORDINATED FINANCIAL ASSETS

Position code	Indicator	References	Accounting amount
			<i>Annex V part 1.27</i>
A	B	C	010
010	Loans and advances	<i>Annex V part 1.32</i>	
020	Debt securities	<i>Annex V part 1.31</i>	
030	SUBORDINATED FINANCIAL ASSETS [FOR THE ISSUER]	<i>Annex V part 2.78, 100</i>	

Form control F 04.05 - Subordinate financial assets

Vertical control

030 = 010 + 020

Control correlation between F 04.05 and F 01.01

F 04.05	relationship	F 01.01
030	≤	030 + 040 + 080 + 090 + 098 + 099 + 120 + 130 + 143 + 144 + 182 + 183

**F 07.00 - FINANCIAL ASSETS THAT ARE OUTSTANDING
AND SUBJECT TO IMPAIRMENT**

1. For the purpose of drawing up this report, the following specifications shall be taken into account:

1) Consolidated report F 07.01 presents a maturity analysis of assets that are outstanding at the reporting date and refers to financial assets included in the categories: fair value through other comprehensive income and those at amortized cost.

2) The accounting amount of debt instruments included in the accounting books that may be subject to impairment shall be reported in Form F 07.01 only if those instruments are outstanding. Outstanding instruments are allocated on the appropriate strips of late payment days based on their individual situation.

3) Financial assets qualify as outstanding if there is an amount representing principal, interest or commission that was not paid at maturity. Existing exposures are related to the entire exposure value of the exposure. The accounting amounts of such assets refer to impairment steps disaggregated by the number of days of late payment of the oldest outstanding amount, unpaid at the reporting date.

4) The allocation by type of counterparty will be made according to the terms specified in F 04.00 - Breakdown of financial assets by instrument and by counterpart sector.

	account]										
210	Claims related to credit cards	<i>Annex V part 2.85(b)</i>									
220	Commercial receivables	<i>Annex V part 2.85(c)</i>									
230	Financial leasing contracts	<i>Annex V part 2.85(d)</i>									
240	Loans granted under reverse repo operations	<i>Annex V part 2.85(e)</i>									
250	Other term loans	<i>Annex V part 2.85(f)</i>									
260	Advances that are not loans	<i>Annex V part 2.85(g)</i>									
270	of which: Loans secured by immovable property	<i>Annex V part 2.86(a), 87</i>									
280	of which: other loans guaranteed by collateral	<i>Annex V part 2.86(b), 87</i>									
290	of which: loans for consumption	<i>Annex V part 2.88(a)</i>									
300	of which: loans for the purchase of housing	<i>Annex V part 2.88(b)</i>									
310	of which: credits for project financing	<i>Annex V part 2.89; CRR Article 147 par. (8)</i>									

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Report control F 07.01 - Financial assets that are subject to impairment and are outstanding

Vertical control

$$060 = 070 + 080 + 090 + 100 + 110$$

$$120 = 130 + 140 + 150 + 160 + 170 + 180$$

$$120 = 200 + 210 + 220 + 230 + 240 + 250 + 260$$

$$120 \geq 310$$

$$120 \geq 270 + 280$$

$$120 \geq 290 + 300$$

$$170 = 171 + 172 + 173$$

$$190 = 060 + 120$$

Correlations between F 07.01, F 04.03.1 and 04.04.1

$$F\ 07.01.060\ (col.010 + col.020 + col.030) \leq F\ 04.03.1.050\ (col.015 + col.050) + 04.04.1.010\ (col.015 + col.050)$$

$$F\ 07.01.070\ (col.010 + col.020 + col.030) \leq F\ 04.03.1.060\ (col.015 + col.050) + 04.04.1.020\ (col.015 + col.050)$$

$$F\ 07.01.080\ (col.010 + col.020 + col.030) \leq F\ 04.03.1.070\ (col.015 + col.050) + 04.04.1.030\ (col.015 + col.050)$$

$$F\ 07.01.090\ (col.010 + col.020 + col.030) \leq F\ 04.03.1.080\ (col.015 + col.050) + 04.04.1.040\ (col.015 + col.050)$$

$$F\ 07.01.100\ (col.010 + col.020 + col.030) \leq F\ 04.03.1.090\ (col.015 + col.050) + 04.04.1.050\ (col.015 + col.050)$$

$$F\ 07.01.110\ (col.010 + col.020 + col.030) \leq F\ 04.03.1.100\ (col.015 + col.050) + 04.04.1.060\ (col.015 + col.050)$$

F 08.00 - BREAKDOWN OF FINANCIAL LIABILITIES

1. For the purpose of drawing up the Form F 08.01 „Breakdown of financial liabilities by types of products and by sectors of counterparties”, the following particulars shall be taken into account:

1) „*Deposits*” shall comprise:

a) regulated savings deposits should be classified as either term deposits or deposits redeemable after notice and distributed according to the counterparty breakdown;

b) non-transferable demand savings deposits which, although legally repayable upon request, are subject to significant sanctions and restrictions and have characteristics similar to demand deposits, are classified as repayable deposits after notification;

2) „*Deposits reimbursable after notification*” includes non-transferable deposits, without term, which can not be converted into cash after the expiry of a notified period; before the expiry of the notified period, the cash changeover is not possible or is possible only with the payment of penalties. These include deposits which, although legally can be liquidated upon request, are subject to penalties and restrictions in accordance with national practices, as well as investment accounts without a notified period or maturity, but which provide for restrictive withdrawal conditions;

3) „*Debt securities issued*” refers to debt instruments issued as securities by the reporting entity, which are not deposits

„*Debt securities issued*” are broken down into the following product types:

a) „Deposit certificates” means securities that allow holders to withdraw funds from an account;

b) „Asset-backed securities” according to Article 4, paragraph (1) (61) of CRR;

c) „Secured liabilities” according to Article 129, paragraph (1) of CRR;

d) „Hybrid Contracts” include embedded derivative contracts;

e) „Other issued debt securities” includes debt securities that have not been recorded at the previous items, distinguishing between convertible composite financial instruments and non-convertible instruments;

4) „*Other financial liabilities*” include all financial liabilities in the IFRS 9 scope, other than derivatives, short positions, deposits and debt securities, respectively, financial guarantees, loan commitments, dividends payable and amounts payable with regard to the elements under clarification, the items in transit and the subsequent settlements of securities and foreign exchange transactions;

5) „*Accumulated changes in fair value due to credit risk*” column includes all cumulative changes in fair value, whether recognized in profit or loss or other comprehensive income;

6) The allocation by type of counterparty will be made according to the terms specified in F 04.00 - Breakdown of financial assets by instrument and counterpart sector. The balance of account 2237 will be reflected for the counterpart „other financial corporations”, regardless of the counterparty's core sector;

7) For the purpose of completing the form F 08.02 „*Subordinated financial liabilities*” the following shall be taken into account:

a) subordinated debt issued in the form of securities must be classified as „Issued debt securities”;

b) subordinated debt in the form of deposits is classified as „Deposits”;

8) The Form F 08.02 includes the accounting amount of „*Deposits*” and „*Issued debt securities*” corresponding to the definition of subordinated debt classified by the accounting

portfolio. The "Subordinated Debt" instruments confer a subsidiary claim rights on the issuer, which can be exercised only after all other claim rights that have a higher priority are realized.

REPORT FORM

Bank code _____

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F 08.01 – BREAKDOWN OF FINANCIAL LIABILITIES BY PRODUCT TYPES AND BY COUNTERPART SECTORS

Position code	Indicator	References	Accounting amount <i>Annex V, Part 1.27</i>				Cumulative changes in fair value due to credit risk
			Held for trading	Designated at fair value through profit or loss	Amortized cost	Risk hedge accounting	
			<i>IFRS 7.8(e)(ii); IFRS 9 Annex A, IFRS 9.BA.6-BA.7, IFRS 9.6.7</i>	<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>	<i>IFRS 7.24A(a); IFRS 9.6</i>	
A	B	C	010	020	030	037	040
010	Derivatives	<i>IFRS 9.BA.7(a)</i>		x	x	x	x
020	Short positions	<i>FRS 9.BA.7(b)</i>		x	x	x	x
030	<i>Equity instruments</i>	<i>IAS 32.11</i>		x	x	x	x
040	<i>Debt securities</i>	<i>Annex V part 1.31</i>		x	x	x	x
050	Deposits	<i>BCE/2013/33 Annex 2 part 2.9; Annex V part 1.36</i>				x	
060	Central banks	<i>Annex V part 1.42(a), 44(c)</i>				x	x
070	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				x	x
080	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				x	x
090	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				x	x
100	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				x	x
110	Public administrations	<i>Annex V part 1.42(b), 44(c)</i>				x	x
120	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				x	x
130	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				x	x
140	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				x	x
150	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				x	x
160	Banks	<i>Annex V part 1.42(c), 44(c)</i>				x	x
170	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				x	x

180	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				X	X
190	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				X	X
200	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				X	X
210	Other financial corporations	<i>Annex V part 1.42(d), 44(c)</i>				X	X
220	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				X	X
230	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				X	X
240	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				X	X
250	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				X	X
260	Non-financial corporations	<i>Annex V part 1.42(e), 44(c)</i>				X	X
260.1	Corporations					X	X
270.1	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				X	X
280.1	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				X	X
290.1	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				X	X
300.1	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				X	X
260.2	SMEs					X	X
270.2	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				X	X
280.2	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				X	X
290.2	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				X	X
300.2	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				X	X
260.3	Non-SMEs					X	X
270.3	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				X	X
280.3	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				X	X
290.3	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				X	X
300.3	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				X	X
310	Households	<i>Annex V part 1.42(f), 44(c)</i>				X	X
320	<i>Current accounts / overnight deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.1</i>				X	X
330	<i>Term deposits</i>	<i>BCE/2013/33 Annex 2 part 2.9.2</i>				X	X
340	<i>Deposits reimbursable after notification</i>	<i>BCE/2013/33 Annex 2 part 2.9.3; Annex V part 2.97</i>				X	X
350	<i>Repurchase agreements</i>	<i>BCE/2013/33 Annex 2 part 2.9.4</i>				X	X

360	Debt securities issued	<i>Annex V part 1.37, part 2.98</i>					X	
370	<i>Deposit certificates</i>	<i>Annex V part 2.98(a)</i>					X	X
380	<i>Asset-backed securities</i>	<i>CRR Article 4 para. (1) item 61</i>					X	X
390	<i>Secured liability</i>	<i>CRR Article 129</i>					X	X
400	<i>Hybrid contracts</i>	<i>Annex V part 2.98(d)</i>					X	X
410	<i>Other debt securities issued</i>	<i>Annex V part 2.98(e)</i>					X	X
420	<i>Convertible composite financial instruments</i>	<i>IAS 32.AG 31</i>					X	X
430	<i>Inconvertible</i>						X	X
440	Other financial liabilities	<i>Annex V part 1.38-41</i>					X	
450	FINANCIAL LIABILITIES						X	

Name, surname of the authorized person who submitted the report

Phone number

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Form control F 08.01- Breakdown of financial liabilities by type of products and by sectors of counterparties

Vertical control

For column 010, the following correlations are respected:

$$020 = 030 + 040$$

$$450 = 010 + 020 + 050 + 360 + 440$$

For the columns 020, 030 and 040, the following correlation is respected:

$$450 = 050 + 360 + 440$$

For the columns 010 - 030, the following correlations are respected:

$$050 = 060 + 110 + 160 + 210 + 260 + 310$$

$$060 = 070 + 080 + 090 + 100$$

$$110 = 120 + 130 + 140 + 150$$

$$160 = 170 + 180 + 190 + 200$$

$$210 = 220 + 230 + 240 + 250$$

$$260 = 260.1 + 260.2 + 260.3$$

$$260.1 = 270.1 + 280.1 + 290.1 + 300.1$$

$$260.2 = 270.2 + 280.2 + 290.2 + 300.2$$

$$260.3 = 270.3 + 280.3 + 290.3 + 300.3$$

$$310 = 320 + 330 + 340 + 350$$

$$360 = 370 + 380 + 390 + 400 + 410$$

$$410 = 420 + 430$$

Correlations between F 08.01 and F 01.02

F 08.01	relationship	F 01.02
010 (col.010)	=	020
020 (col.010)	=	030
050 (col.010)	=	040
360 (col.010)	=	050
440 (col.010)	=	060
450 (col.010)	=	010
050 (col.020)	=	080
360 (col.020)	=	090
440 (col.020)	=	100
450 (col.020)	=	070
050 (030)	=	120
360 (030)	=	130
440 (030)	=	140
450 (030)	=	110

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F 08.02 - SUBORDINATED FINANCIAL LIABILITIES

Position code	Indicator	References	Accounting amount	
			Designated at fair value through profit or loss	At the amortized cost
			<i>IFRS 7.8(e)(i); IFRS 9.4.2.2, IFRS 9.4.3.5</i>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>
A	B	C	010	020
010	Deposits	<i>BCE/2013/33 Annex 2 part 2.9; Annex V part 1.36</i>		
020	Debt securities issued	<i>Annex V, part 1.37</i>		
030	SUBORDINATED FINANCIAL LIABILITIES	<i>Annex V, part 2.99-100</i>		

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 08.02 - Subordinated financial liabilities

Vertical control

030 = 010 + 020

Correlations between F 08.02 and F 01.02

F 08.02	relationship	F 01.02
010 (col.010)	≤	080
010 (col.020)	≤	120
020 (col.010)	≤	090
020 (col.020)	≤	130
030 (col.010)	≤	070
030 (col.020)	≤	110

F 09.00 - LOAN COMMITMENTS, FINANCIAL GUARANTEES AND OTHER COMMITMENTS

1. The consolidated report F 09.00 contains information on loan commitments, financial guarantees and other commitments given or received, both revocable and irrevocable.

2. For the purpose of drawing up the report F 09.00, the following specifications shall be taken into account:

1) Loan commitments, financial guarantees and other given commitments listed in Annex I to the CRR may be instruments that fall within the scope of IFRS 9 when they are measured at fair value through profit or loss or are subject to impairment requirements of IFRS 9 as well as instruments that fall within the scope of IAS 37 or IFRS 4.

2) Loan commitments, financial guarantees and other commitments are reported under Form F 09.01.1 if one of the following conditions is met:

- a) are subject to the impairment requirements in IFRS 9;
- b) are designated as at fair value through profit or loss, in accordance with IFRS 9;
- c) falls within the scope of IAS 37 or IFRS 4.

3) Liabilities recognized as loan losses for financial guarantees and commitments given under item 2), letter a) and c), are reported as provisions regardless of the evaluation criteria applied.

4) Banks report the nominal value and provisions for instruments that are subject to impairment requirements in IFRS 9, including those at initial cost less the recognized cumulative income, detailed in impairment stages.

5) If a debt instrument includes both a balancing instrument and a balancing item, only the nominal value of the commitment is reported in form F 09.01.1. If the reporting entity can not separately identify the expected credit losses for the balancing item and off-balance sheet respectively, the expected credit losses related to the commitment are reported together with the cumulative impairment of the balancing item. If the combined expected loss of credit exceeds the gross accounting amount of the debt instrument, the remaining balance of the expected credit loss is reported as a provision at the appropriate depreciation stage in Form F 09.01.1 (IFRS 9.5.5.20 and IFRS 7 .B8E].

6) If a financial guarantee or commitment to provide a loan at an interest rate below the market value is measured in accordance with IFRS 9.4.2.1 (d) and the related loss adjustment is determined in accordance with IFRS 9.5.5 , they are reported in the corresponding impairment stages.

7) Where loan commitments, financial guarantees and other commitments are measured at fair value in accordance with IFRS 9, credit institutions shall report under Form F 09.01.1 the nominal value and the cumulative negative changes in fair value due to credit risk related to these financial guarantees and commitments in dedicated columns.

8) The nominal value and provisions for other commitments or guarantees that fall within the scope of IAS 37 or IFRS 4 are reported in dedicated columns.

9) „*Loan commitments*” are firm commitments to grant credits under pre-defined terms and conditions, except those that are derivatives, as they can be settled net in cash or by delivery or issuance of another financial instrument.

The following elements of Annex I to CRR are classified as „*Loan commitments*”:

- a) „Forward deposits”;
- b) „Unused credit facilities” that include „lending” agreements or provide „acceptance facilities” under predetermined terms and conditions.

10) „*Financial guarantees*” are contracts requiring the issuer to make specified payments to repay a loss to the holder because a particular borrower does not make the payment when it is due in accordance with the initial or amended terms of an instrument debt, including guarantees for

other financial guarantees. These contracts correspond to the definition of financial collateral arrangements provided in IFRS 9.2.1 (e) and IFRS 4.A;

The following elements of Annex I to CRR are classified as „Financial guarantees”:

- a) „Guarantees having the character of a credit substitute”;
- b) „Credit risk derivatives” that meet the definition of financial guarantee;
- c) „Irrevocable standby letters of credit with a character of credit substitute”.

11) „*Other commitments*” include the following elements of Annex I to CRR:

- a) „Unpaid share of shares and securities paid in part”;
- b) „Documentary letters of credit issued or confirmed”;
- c) „Off-balance sheet items related to trade finance”;
- d) „Documentary credits in which the commodities subject to delivery function as collateral and other self-liquidating transactions”;
- e) „Guarantees and bails” (including guaranties for bidding and execution) and „collateral not having the character of a credit substitute”;
- f) „Guarantees for shipping, customs and fiscal commitments”;
- g) „Note issuance facility (NIF)” and „Renewable Underwriting Facility (RUF)”;
- h) „Unused credit facilities” that include „loan” agreements or provide „acceptance facilities” when terms and conditions are not predetermined;
- i) „Unused credit facilities” that include „securities” or „collateral” agreements;
- j) „Unused credit facilities for tendering and execution guarantees”;
- k) „Other off-balance sheet items” in Annex I to CRR.

12) Under IFRS, the following are recognized in the balance sheet and are therefore not reported as off-balance sheet exposures:

- a) „Credit risk derivatives” that do not meet the definition of financial collateral are „financial derivatives” in accordance with IFRS 9;
- b) „Acceptances” are obligations of a credit institution to pay at maturity the nominal value of a bill of exchange, which normally covers the sale of commodities. Consequently, they are classified as „trade receivables” on the balance sheet;
- c) „Endorsement of bill of exchange”, that do not meet the criteria for derecognition under IFRS 9;
- d) „Recurring transactions” that do not meet the criteria for derecognition under IFRS 9;
- e) „Assets acquired under fixed term contracts” are „financial derivatives” in accordance with IFRS 9;
- f) „Agreements for the sale of assets with the possibility of redemption”, as defined below:

If the transferee only has the right to repurchase the asset at the purchase price or at a different agreed price in advance, on a date determined or to be determined, the transaction in question is considered to be a sale with a redemption option.

In the case of the aforementioned pension transactions, the transferor shall not, however, have the right to present transferred assets on his balance sheet; those assets appear as assets in the transferee's balance sheet. The transferor shall include in off balance sheet item 2 an amount equal to the agreed price in the event of redemption.

In such contracts, the transferee has the option but not the obligation to return the assets at an agreed price in advance on a date determined or to be determined. Therefore, these contracts correspond to the definition of financial derivatives in accordance with IFRS 9 - Annex A.

13) Position „*of which: non-performing*” includes the nominal value of loan commitments, financial guarantees and other commitments whose counterparty has failed to fulfill its obligations under the terms of the contract;

14) For financial guarantees, loan commitments and other given commitments, „*nominal value*” is the value that best represents the maximum exposure of the entity included in the credit risk consolidation perimeter without taking into account any actual collateral held or other improvements of credit quality. In particular, for the given financial guarantees, the nominal value is the maximum amount that the entity included in the consolidation perimeter might have to pay if

it uses the guarantee. For loan commitments, nominal value is the unused value that the entity included in the consolidation perimeter has committed to borrow. Nominal values are exposures of the values before applying conversion factors and credit risk mitigation techniques.

15) In form F 09.02, for the received loan commitments, nominal value is the total unused amount that a counterparty has committed to lend to the entity included in the consolidation perimeter. For other commitments received, the nominal value is the total amount of the other party to the transaction. For the financial guarantees received, the „*maximum amount of collateral to be taken into account*” is the maximum amount that a counterparty might have to pay if it uses the guarantee. Where a financial guarantee received has been issued by several guarantors, the guaranteed amount shall be reported only once in this form; the guaranteed amount is allocated to the guarantor that is most relevant in terms of credit risk mitigation.

3. The allocation by type of counterparty will be made taking into account the terms specified in F 04.00 - Breakdown of financial assets by instruments and counterpart sectors.

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F 09.01.1 - OFF-BALANCE SHEET EXPOSURES: LOAN COMMITMENTS, FINANCIAL GUARANTEES AND OTHER GIVEN COMMITMENTS

Position code	Indicator	References	Nominal value of off-balance sheet commitments and guarantees subject to impairment under IFRS 9 <i>Annex V, Part 2.107-108, 118</i>			Provisions for off-balance sheet commitments and guarantees subject to impairment under IFRS 9 <i>Annex V, part 2.106-109</i>		
			Instruments without significant credit risk increase after initial recognition (Stage 1)	Instruments with a significant increase in credit risk after initial recognition, but not impaired (stage 2)	Impaired instruments (Stage 3)	Instruments without significant credit risk increase after initial recognition (Stage 1)	Instruments with a significant increase in credit risk after initial recognition, but not impaired (stage 2)	Impaired instruments (Stage 3)
			<i>IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M</i>	<i>IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS 9.5.5, IFRS 9.B2.5; IFRS 7.35M</i>	<i>IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS 9.5.5, IFRS9.B2.5; IFRS 7.35M</i>	<i>IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS9.5.5, IFRS 9.B2.5; IFRS 7.35H(a)</i>	<i>IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(i)</i>	<i>IFRS 9.2.1(e),(g), IFRS 9.4.2.(c), IFRS9.5.5, IFRS 9.B2.5; IFRS 7.35H(b)(ii)</i>
A	B	C	010	020	030	040	050	060
010	Loan commitments given	<i>CRR Annex I; Annex V part 1.44(g), part 2.102-105, 113, 116</i>						
021	of which: non-performing	<i>Annex V part 2.117</i>						
030	Central banks	<i>Annex V part 1.42(a)</i>						
040	Public administrations	<i>Annex V part 1.42(b)</i>						
050	Banks	<i>Annex V part 1.42(c)</i>						
060	Other financial corporations	<i>Annex V part 1.42(d)</i>						
070	Non-financial corporations	<i>Annex V part 1.42(e)</i>						
071	Corporations							
072	SMEs							
073	Non-SMEs							
080	Households	<i>Annex V part 1.42(f)</i>						

090	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V part 1.44(f), part 2.102-105, 114, 116</i>					
101	of which: non-performing	<i>Annex V part 2.117</i>					
110	Central banks	<i>Annex V part 1.42(a)</i>					
120	Public administrations	<i>Annex V part 1.42(b)</i>					
130	Banks	<i>Annex V part 1.42(c)</i>					
140	Other financial corporations	<i>Annex V part 1.42(d)</i>					
150	Non-financial corporations	<i>Annex V part 1.42(e)</i>					
160	Households	<i>Annex V part 1.42(f)</i>					
170	Other commitments given	<i>CRR Annex I; Annex V part 1.44(g), part 2.102-105, 115, 116</i>					
181	of which: non-performing	<i>Annex V part 2.117</i>					
190	Central banks	<i>Annex V part 1.42(a)</i>					
200	Public administrations	<i>Annex V part 1.42(b)</i>					
210	Banks	<i>Annex V part 1.42(c)</i>					
220	Other financial corporations	<i>Annex V part 1.42(d)</i>					
230	Non-financial corporations	<i>Annex V part 1.42(e)</i>					
240	Households	<i>Annex V part 1.42(f)</i>					

Continuation

Position code	Indicator	References	Other commitments assessed under IAS 37 and other financial guarantees assessed under IFRS 4		Financial commitments and guarantees measured at fair value	
			Nominal value	Provision	Nominal value	Cumulative negative changes in fair value due to credit risk for non-performing commitments
			<i>IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V part 2.111, 118</i>	<i>IAS 37, IFRS 9.2.1(e), IFRS 9.B2.5; IFRS 4; Annex V part 2.106, 111</i>	<i>IFRS 9.2.3(a), 9.B2.5; Annex V part 2.110, 118</i>	<i>Annex V part 2.69</i>
A	B	C	100	110	120	130
010	Loan commitments given	<i>CRR Annex I; Annex V part 1.44(g), part 2.102-105, 113, 116</i>				x
021	of which: non-performing	<i>Annex V part 2.117</i>				
030	Central banks	<i>Annex V part 1.42(a)</i>			x	x
040	Public administrations	<i>Annex V part 1.42(b)</i>			x	x
050	Banks	<i>Annex V part 1.42(c)</i>			x	x
060	Other financial corporations	<i>Annex V part 1.42(d)</i>			x	x
070	Non-financial corporations	<i>Annex V part 1.42(e)</i>			x	x
071	Corporations				x	x

071	SMEs				x	x
072	Non-SMEs				x	x
080	Households	<i>Annex V part 1.42(f)</i>			x	x
090	Financial guarantees given	<i>IFRS 4 Annex A; CRR Annex I; Annex V part 1.44(f), part 2.102-105, 114, 116</i>				x
101	of which: non-performing	<i>Annex V part 2.117</i>				
110	Central banks	<i>Annex V part 1.42(a)</i>			x	x
120	Public administrations	<i>Annex V part 1.42(b)</i>			x	x
130	Banks	<i>Annex V part 1.42(c)</i>			x	x
140	Other financial corporations	<i>Annex V part 1.42(d)</i>			x	x
150	Non-financial corporations	<i>Annex V part 1.42(e)</i>			x	x
160	Households	<i>Annex V part 1.42(f)</i>			x	x
170	Other commitments given	<i>CRR Annex I; Annex V part 1.44(g), part 2.102-105, 115, 116</i>				x
181	of which: non-performing	<i>Annex V part 2.117</i>				
190	Central banks	<i>Annex V part 1.42(a)</i>			x	x
200	Public administrations	<i>Annex V part 1.42(b)</i>			x	x
210	Banks	<i>Annex V part 1.42(c)</i>			x	x
220	Other financial corporations	<i>Annex V part 1.42(d)</i>			x	x
230	Non-financial corporations	<i>Annex V part 1.42(e)</i>			x	x
240	Households	<i>Annex V part 1.42(f)</i>			x	x

Name, surname of the authorized person who submitted the report

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Control Form F 1.9.01 - off-balance sheet exposures: loan commitments, financial guarantees and other commitments given

Vertical control:

For the columns 010 - 110 the following correlations are respected:

$$010 = 030 + 040 + 050 + 060 + 070 + 080$$

$$070 = 071 + 072 + 073$$

$$090 = 110 + 120 + 130 + 140 + 150 + 160$$

$$170 = 190 + 200 + 210 + 220 + 230 + 240$$

For the columns 010-120 the following correlations are respected:

$$010 \geq 021$$

$$090 \geq 101$$

$$170 \geq 181$$

Correlation between F 09.01.1 and F 01.02

F 09.01.1.010 (col.040 + col.050 + col.060 + col.110) + F 09.01.1.090 (col.040 + col.050 + col.060 + col.110) + F 09.01.1.170 (col.040 + col.050 + col.060 + col.110) = F 01.02.220

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F 09.02 - Loan commitments, financial guarantees and other commitments received

Position code	Indicator	References	The maximum value of collateral that can be taken into account	Nominal value
			<i>IFRS 7.36 (b); Annex V part 2.119</i>	<i>Annex V part 2.119</i>
A	B	C	010	020
010	Loan commitments received	<i>IFRS 9.2.1(g), .BCZ2.2; Annex V part 1.44(h), part 2.102-103, 113</i>	x	
020	Central banks	<i>Annex V part 1.42(a)</i>	x	
030	Public administrations	<i>Annex V part 1.42(b)</i>	x	
040	Banks	<i>Annex V part 1.42(c)</i>	x	
050	Other financial corporations	<i>Annex V part 1.42(d)</i>	x	
060	Non-financial corporations	<i>Annex V part 1.42(e)</i>	x	
070	Households	<i>Annex V part 1.42(f)</i>	x	
080	Financial guarantees received	<i>IFRS 9.2.1(e), .B2.5, .BC2.17, IFRS 8 Annex A; IFRS 4 Annex A; Annex V part 1.44(h), part 2.102-103, 114</i>		x
090	Central banks	<i>Annex V part 1.42(a)</i>		x
100	Public administrations	<i>Annex V part 1.42(b)</i>		x
110	Banks	<i>Annex V part 1.42(c)</i>		x
120	Other financial corporations	<i>Annex V part 1.42(d)</i>		x
130	Non-financial corporations	<i>Annex V part 1.42(e)</i>		x
140	Households	<i>Annex V part 1.42(f)</i>		x
150	Other commitments received	<i>Annex V part 1.44(h), part 2.102-103, 115</i>	x	
160	Central banks	<i>Annex V part 1.42(a)</i>	x	
170	Public administrations	<i>Annex V part 1.42(b)</i>	x	
180	Banks	<i>Annex V part 1.42(c)</i>	x	
190	Other financial corporations	<i>Annex V part 1.42(d)</i>	x	
200	Non-financial corporations	<i>Annex V part 1.42(e)</i>	x	
210	Households	<i>Annex V part 1.42(f)</i>	x	

Name, surname of the authorized person who submitted the report

Phone number

Date of report submission

Control Form F 09.02 - Loan commitments, financial guarantees and other commitments received

Vertical control:

For column 010, the following correlation is respected:

$$080 = 090 + 100 + 110 + 120 + 130 + 140$$

For column 020, the following correlation is respected:

$$010 = 020 + 030 + 040 + 050 + 060 + 070$$

$$150 = 160 + 170 + 180 + 190 + 200 + 210$$

F 10.00 – DERIVATIVES - TRADING AND ECONOMIC HEDGE

1. For the purpose of drawing up the consolidated report F 10.00, the following specifications shall be taken into account:

1) Entities preparing consolidated reports provide information on the accounting amount and the notional value of derivatives held for trading, depending on the type of risk and the type of market on which it is traded, namely non-regulated markets and organized markets.

2) Credit derivatives are broken down by product type.

3) The derivation of derivatives will be made in the following risk categories:

a) „*Interest rate derivatives*”: Interest rate derivatives are contracts relating to an interest-bearing financial instrument whose cash flows are determined by reference to interest rates or other interest rate contracts (for example, an option in a futures contract to buy a treasury certificate). This category is limited to those contracts where the parties are exposed to one-coin interest rate risk. Thus, this category excludes contracts involving the exchange of one or more currencies (for example cross-currency swaps and foreign exchange options), as well as other contracts whose predominant risk profile is foreign exchange risk, to be reported as contracts on rate of exchange. Interest rate agreements include forward interest rate agreements, one-currency interest rate swaps, interest rate futures, interest rate options (including caps, floors, collars, corridors), interest rate swaps, and warrants on the interest rate;

b) „*Equity derivatives*”: Equity derivatives are contracts whose profitability or portion of profitability is linked to the price of a given equity or price index of a capital item;

c) „*Foreign exchange and gold derivatives*”: These derivatives include those contracts involving the exchange of currencies on the futures market or gold exposure. These include fixed exchange operations, treasury swap contracts, foreign exchange swap contracts, exchange rate futures, exchange rate options, exchange rate swaps and exchange rate warrants. Derivatives in the exchange rate include all contracts involving exposure to at least one currency, irrespective of exposure to interest rates associated with them or exposure to exchange rate developments. Gold contracts include all contracts involving exposure to its quotations;

d) „*Credit derivatives*”: Credit derivatives are contracts in which the amount at maturity is primarily related to the creditworthiness of a particular credit. Contracts provide for an exchange of payments where at least one of these is determined by the performance of the reference credit. Maturity value depends on a series of events such as non-performance of contractual obligations, rating downgrading, or a specified change in the credit spread of the reference asset;

e) „*Commodity derivatives*”: These derivatives are contracts whose profitability or portion of profitability is related to the price of a commodity or the value of a commodity related to a commodity such as precious metal (other than gold), oil or agricultural products ;

f) „*Derivatives related to other indices*”: These derivatives are any derivative contracts that do not involve an exposure on the exchange rate, interest rate, equity, commodity or credit risk (e.g climatic or insurance derivatives).

4) When a derivative is influenced by more than one type of risk, the instrument must be assigned to the most sensitive type of risk; if, for practical reasons, the reporting banks have doubts about the correct classification of multi-exposure derivatives, they should classify these instruments according to the following order of priority:

a) „*Commodities*”: All derivative transactions that: involve a commodity or exposure to an index of commodities, whether or not they involve a common commodity exposure and any other risk category (for example, exchange rate risk, interest rate risk or equity instruments risk) should be reported in this category;

b) „*Equity securities*”: Except for contracts with a common commodity exposure and equity instruments to be reported as commodity derivatives, all derivative transactions related to the performance of equity securities or price indices of some equity securities must be reported in this category. This means that equity derivative instruments with exposure to exchange rate or interest rate risk should be included in this category;

c) „*Foreign exchange and gold*”: This category shall comprise all derivative transactions (excluding those already reported in the "Commodities" or "Capital" categories) with exposure to at least one currency or interest rate, either through the exchange rate, unless cross-currency swaps are used as part of covering a portfolio against interest rate risk.

5) „*Accounting amount*” should be reported separately for derivatives with positive fair value („Assets”) or negative fair value („Debts”), respectively. At the date of initial recognition, a derivative is classified as a „financial asset” or „financial liability” based on its initial fair value. Subsequent to initial recognition, as the fair value of a financial instrument increases or decreases, the exchange terms may either be favorable to the entity included in the consolidation perimeter (and the derivative is classified as „financial asset”) or unfavorable (and the derivative is classified as „financial liability”).

6) „*Notional value*” is the gross nominal value of all contracts concluded but not yet settled at the reference date. In particular, for the determination of the notional value, the following rules shall be taken into account:

a) For nominal value contracts or variable notional value, the reporting basis shall be the nominal value or notional value at the reference date;

b) The value of the notional to be reported for a derivative contract with a multiplier is the notional amount or effective nominal value in the contract resulting from the application of the multiplying factor;

c) Swaps: the notional value of a swap is the principal value on which the exchange of interest, foreign exchange or other income or expense is based;

d) Contracts based on commodities or equity securities:

- notional value to be reported for a commodity or equity securities contract is the quantity (e.g number of units) of the commodity or equity securities contracted for purchase or sale, multiplied by the contract price of a unit;

- notional value to be reported for commodity contracts with multiple principal exchanges is the contractual amount, multiplied by the number of principal remaining exchanges, according to the contract;

e) Credit derivatives: the amount of the contract to be reported for credit derivatives is the nominal value of the relevant credit reference;

f) Electronic options have a predefined payment that can be either a monetary value or a number of contracts of a support asset. The notional value for electronic options is defined either as the predefined monetary value or as the fair value of the underlying at the reference date.

7) Column „*Notional value*” of derivatives includes, for each line item, the sum of the notional values of all the contracts in which the entity included in the consolidation perimeter is counterparty, irrespective of whether, given their fair values, the derivatives are considered assets or liabilities on the balance sheet; no compensation is allowed between notional values.

8) Column „*of which: sold*” refers to those line items that refer to option contracts (i.e. „*OTC options*”, „*Organized Market Options*”, „*Commodities*” and „*Others*”) and derivatives credit risk and includes the notional values (exercise price) of those contracts where the counterparties (option holders) of the entity included in the consolidation perimeter (the issuer of the option) are entitled to exercise the option; for line items related to credit derivatives, the notional values of the contracts in which the entity included in the consolidation perimeter (the protection vendor) sold protection to its counterparties (buyers of protection).

9) The accounting amount and the total notional value of derivatives held for trading traded on the OTC market shall be reported on the following counterparty types: banks, other financial corporations and others (all other types of counterparty).

10) The counterparty breakdown of derivative credit risk refers to the sector to which the counterparty is assigned to the reporting entity in the contract (the buyer or the protection vendor).

11) Derivatives included in hybrid securities (combined) that have been separated from the host contract must be included in F 01.00 and F 10.00, depending on the nature of the derivative; if the hybrid instrument is measured at fair value through profit or loss, the contract should be included in the „held for trading” category or „financial instruments designated as at fair value through profit or loss”.

12) Derivatives that have not been classified as effective hedging instruments in accordance with IFRS 9 should be included in the „held for trading” category. This principle also applies to derivatives that are „held for hedging purposes” as described above or are related to unquoted equity instruments whose fair value can not be reliably measured.

REPORT FORM

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F 10.00 - DERIVATIVES - TRADING AND ECONOMIC HEDGE INSTRUMENTS

Position code	By type of risk / by type of product or market type	References	Accounting amount		Notional value	
			Financial assets held for trading and intended for trading	Financial liabilities held for trading and intended for trading	Total intended for trading	of which: sold
			<i>Annex V part 2.120, 131</i>	<i>IFRS 9.BA.7 (a); Annex V part 2.120, 131</i>	<i>Annex V part 2.133-135</i>	<i>Annex V part 2.133-135</i>
A	B	C	010	020	030	040
010	Interest rate	<i>Annex V part 2.129(a)</i>				
020	of which: economic hedging instruments	<i>Annex V part 2.137-139</i>	x	x	x	x
030	Over-the-counter options	<i>Annex V part 2.136</i>				
040	Other OTC instruments	<i>Annex V part 2.136</i>				x
050	Options on organized markets	<i>Annex V part 2.136</i>	x	x	x	
060	Other instruments on organized markets	<i>Annex V part 2.136</i>	x	x	x	x
070	Equity securities	<i>Annex V part 2.129(b)</i>	x	x	x	
080	of which: economic hedging instruments	<i>Annex V part 2.137-139</i>	x	x	x	x
090	Over-the-counter options	<i>Annex V part 2.136</i>	x	x	x	
100	Other OTC instruments	<i>Annex V part 2.136</i>	x	x	x	x
110	Options on organized markets	<i>Annex V part 2.136</i>	x	x	x	
120	Other instruments on organized markets	<i>Annex V part 2.136</i>	x	x	x	x
130	Currency exchange and gold	<i>Annex V part 2.129(c)</i>				
140	of which: economic hedging instruments	<i>Annex V part 2.137-139</i>	x	x	x	x
150	Over-the-counter options	<i>Annex V part 2.136</i>				
160	Other OTC instruments	<i>Annex V part 2.136</i>				x
170	Options on organized markets	<i>Annex V part 2.136</i>	x	x	x	
180	Other instruments on organized markets	<i>Annex V part 2.136</i>	x	x	x	x
190	Credit	<i>Annex V part 2.129(d)</i>	x	x	x	
195	of which: economic hedging instruments	<i>IFRS 9.6.7.1; Annex V part</i>	x	x	x	x

	using the fair value option	2.140				
201	of which: other economic hedging instruments	Annex V part 2.137-140	x	x	x	x
210	Swap credit risk		x	x	x	
220	Option credit spread		x	x	x	
230	Total return swap		x	x	x	
240	Other		x	x	x	
250	Commodities	Annex V part 2.129(e)	x	x	x	
260	of which: economic hedging instruments	Annex V part 2.137-139	x	x	x	x
270	Other	Annex V part 2.129(f)	x	x	x	
280	of which: economic hedging instruments	Annex V part 2.137-139	x	x	x	x
290	DERIVATIVES	IFRS 9 annex A				x
300	of which: over-the-counter - banks	Annex V part 1.42(c), 44(e), part 2.141(a), 142				x
310	of which: OTC - other financial corporations	Annex V part 1.42(e), 44(e), part 2.141(b)				x
320	of which: over-the-counter - other	Annex V part 1.44(e), part 2.141(c)				x

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form F 10.00 - Derivatives - trading and economic hedging instruments

Horizontal control

For the rows 010, 030, 050, 070, 090, 110, 130, 150, 170, 190, 210 - 250, 270 and 290 the following correlation is respected:

$$\text{col.030} \geq \text{col.040}$$

Vertical control

For the columns 010 - 030, the following correlations are respected:

$$010 \geq 020$$

$$010 = 030 + 040 + 050 + 060$$

$$070 \geq 080$$

$$070 = 090 + 100 + 110 + 120$$

$$130 \geq 140$$

$$130 = 150 + 160 + 170 + 180$$

$$190 \geq 195$$

$$190 \geq 201$$

$$250 \geq 260$$

$$270 \geq 280$$

$$290 \geq 300 + 310 + 320$$

For the columns 010 - 040, the following correlations are respected:

$$190 = 210 + 220 + 230 + 240$$

$$190 \geq 210$$

$$290 = 010 + 070 + 130 + 190 + 250 + 270$$

Correlations between F 10.00 and F 01.01

F 10.00	relationship	F 01.01
290 (col.010)	=	060

Correlations between F 10.00 and F 01.02

F 10.00	relationship	F 01.02
290 (col.020)	=	020

Correlation between F 10.00 and F 08.01

F 10.00	relationship	F 08.01
290 (col.020)	=	010

F 12.00 - VARIATION OF ADJUSTMENTS AND PROVISIONS FOR LOSS OF CREDIT

1. For the purpose of drawing up the consolidated report F 12.00, the following specifications shall be taken into account:

1) Form F 12.01 includes a reconciliation of the opening and closing balances of the adjustments accounts for financial assets measured at amortized cost and financial assets at fair value through other comprehensive income, detailed by impairment stages, instruments and counterparty.

2) Provisions relating to off-balance sheet exposures subject to impairment requirements in IFRS 9 are reported in impairment stages. Impairment on loan commitments is reported as provision only if the impairment is not taken into account together with the impairment of assets in accordance with IFRS 9.7.B8E and the provisions of item 2, sub-item 5) of Form F 09.00. The change in provisions related to financial commitments and guarantees measured in accordance with IAS 37 and financial collateral treated as insurance contracts under IFRS 4 is not reported in this form but in Form F 43.00.

Fair value adjustments due to credit risk related to financial commitments and guarantees measured at fair value through profit or loss in accordance with IFRS 9 are not reported in this form but in the position „Gains or (losses) related to financial assets and financial liabilities designated as being measured at fair value through profit or loss, net” in Form F 02.00, in accordance with the provisions of item 2, sub-item 24), from the way it is made.

3) Positions „of which: collectively measured adjustments” and „of which: individually measured adjustments” include the change in the cumulative impairment of financial assets that were measured on a collective or individual basis respectively.

4) Column „Increases due to initiation and acquisition” includes the amount of the increase in expected loss accounted for at initial recognition of financial assets issued (initiated) or purchased. This increase in adjustments relates to the first reference date for reporting subsequent to the issue or acquisition of those financial assets. Increases or decreases in expected loss on those financial assets, after their initial recognition, are reported in other columns as appropriate. Assets issued or purchased also include assets resulting from the use of the off-balance sheet commitments.

5) Column „Decreases due to derecognition” includes the amount of changes in expected loss due to financial assets that were fully derecognized within the reference period in situations other than as a result of a write-off operation, situations that include transfers to third parties, the expiration of contractual rights due to total reimbursement, disposal of those financial assets or their transfer to another accounting portfolio. The change of adjustment is recognized in this column at the first reference date for reporting subsequent to repayment, disposal or transfer. For off-balance sheet exposures, this position also includes the decrease in impairment due to the transformation of a off balance sheet item into a balance sheet asset.

6) Column „Variations due to changes in credit risk (net)” includes the net value of expected loss changes at the end of the reference period due to a credit risk increase or decrease recorded since initial recognition, whether or not it leads to the transfer of financial asset at another stage. The impact on the adjustment for losses arising from the increase or decrease in the value of financial assets as a consequence of accrued and paid interest revenue is reported in this column. This column also includes the impact of time passing on the expected loss in accordance with IFRS 9.5.4.1 a) and b). Changes in estimates due to the update or revision of risk parameters, as well as changes in predictive economic information, are also reported in this column. Changes in expected losses due to the partial reimbursement of exposures through rates are reported in this column, except for the last rate to be reported under the column „Decreases due to derecognition”.

7) All changes to expected loss of credit on automatic renewal exposures are reported in the column „Variations due to changes in credit risk (net)”, with the exception of those relating to write-off operations and the updating of the methodology for estimating the credit losses of the entity included in the consolidation perimeter. Exposures with automatic renewal are those exposures where fluctuations of customers’ balances are allowed according to their decision to borrow and repay within a limit set by the entity included in the consolidation perimeter.

8) Column „Variations due to the updating of the institution's estimation methodology (net)” includes changes due to updating the methodology for estimating expected loss of the entity included in the consolidation perimeter as a result of modifying existing models or introducing new models for impairment estimation.

Methodological updates also include the impact of adopting new standards.

Changes (variations) in the methodology that lead to the transfer of an asset between two impairment stages are taken into account when modifying a model in its entirety. Changes in estimates due to the update or revision of risk parameters, as well as changing predictive economic information, are not reported in this column.

9) Reporting expected loss changes related to the modified assets (IFRS 9.5.4.3 and Annex A) depends on the change characteristic, in accordance with the following:

a) if the change results in partial or total derecognition of an asset following a write-off operation as defined in item 8, sub-item 8) of the way of drawing the Form F 04.00, the impact on expected loss arising from this derecognition is reported in the column „Decrease in adjustments account due to write-off” and any other impact of the change on expected loss is appropriately reported in other columns;

b) if the change results in the total recognition of an asset in circumstances other than as a result of a write-off operation as defined in item 8, sub-item 8) of Form F 04.00, and its substitution with a new asset, the impact of the change on expected credit losses is reported in the column „Decreases due to derecognition” for changes due to the derecognised asset and in the column „Increases due to initiation and acquisition” for the changes due to the newly recognized modified asset. Derecognition in situations other than as a result of a write-off operation includes those cases where the terms of the changed assets have been the subject of significant changes;

c) if the change does not result in the total or partial derecognition of the modified asset, the impact of this change on the expected loss is reported in the column „Variations due to changes in credit risk (net)”.

10) Write-off operations shall be reported in accordance with the provisions of item 8, sub-item 6) - 8) of the form of drawing the Form F 04.00, as well as with the following provisions:

a) if the debt instrument is partially or totally derecognized because there is no reasonable expectation of recovery, the decrease in the adjustment for losses, reported due to the amounts that were the subject of a write-off operation, is reported in the column „Decrease in the impairment adjustment account due to off-balance sheet offsets”;

b) the column „Amounts deducted directly from the profit or loss statement” includes the amount of the financial assets that have been subject to write-offs during the reference period, which exceeds the value of the write-off for those financial assets at the date of derecognition. This column includes all the amounts that were written off during the reference period and not just those amounts that are still being executed.

11) Column „Other adjustments” includes any amount not reported in the previous columns, including, but not limited to, expected loss adjustments due to exchange rate differences if this reporting method is consistent with reporting the impact of foreign exchange on Form F 02.00.

12) Form F12.02 reports the gross accounting amount for financial assets, i.e. the nominal values that were transferred between impairment stages during the reference period for off-balance sheet exposures subject to the impairment requirements in IFRS 9.

13) Form F12.02 only reports the gross accounting amount or nominal value of financial assets or off-balance sheet exposures that at the reporting reference date are at a different impairment stage compared to the beginning of the financial year or their initial recognition. In the case of

balance sheet exposures where the depreciation reported in Form F 12.01 includes a off-balance sheet component (IFRS 9.5.5.20 and IFRS 7.B8E), the change in the impairment stage related to balance sheet and off-balance sheet components will be considered.

14) For the reporting of transfers that took place during the financial year, financial assets or off-balance sheet exposures that have been the subject of several transfers between the impairment stages at the beginning of the financial year or from their initial recognition are reported as transferred from the beginning of the financial year or from their initial recognition in the impairment stage in which they are included at the reporting date for reporting.

15) The gross accounting amount or nominal value reported in Form F 12.02 is the gross accounting amount or the nominal value at the reference date, irrespective of whether that value was higher or lower at the time of the transfer.

410	Other financial corporations	<i>Annex V part 1.42(d)</i>											
420	Non-financial corporations	<i>Annex V part 1.42(e)</i>											
430	Loans and advances	<i>Annex V part 1.32, 44(a)</i>											
440	Central banks	<i>Annex V part 1.42(a)</i>											
450	Public administrations	<i>Annex V part 1.42(b)</i>											
460	Banks	<i>Annex V part 1.42(c)</i>											
470	Other financial corporations	<i>Annex V part 1.42(d)</i>											
480	Non-financial corporations	<i>Annex V part 1.42(e)</i>											
481	Corporations												
482	SMEs												
483	Non-SMEs												
490	Households	<i>Annex V part 1.42(f)</i>											
500	of which: Collectively measured adjustments	<i>IFRS 9.B5.5.1 - B5.5.6; Annex V part 2.158</i>											
510	of which: Individually measured adjustments	<i>IFRS 9.B5.5.1 - B5.5.6; Annex V part 2.158</i>											
520	Total adjustment for debt instruments	<i>IFRS 7.B8E</i>											
530	Financial commitments and guarantees given (stage 1)	<i>IFRS 9.2.1/(g); 2.3(c); 5.5, B2.5; Annex V part 2.157</i>											
540	Financial commitments and guarantees given (stage 2)	<i>IFRS 9.2.1/(g); 2.3(c); 5.5.3, B2.5; Annex V part 2.157</i>											
550	of which: non-performing	<i>Annex V part 2.117</i>		x	x	x		x		x		x	

560	Financial commitments and guarantees given (stage 3)	<i>IFRS 9.2.1/(g); 2.3(c); 5.5.1, B2.5; Annex V part 2.157</i>											
570	Total provisions for the financial commitments and guarantees given	<i>IFRS 7.B8E; Annex V part 2.157</i>											

Name, surname of the authorized person who submitted the report

Phone number

Date of report submission

Form control F 12.01 - Variation of adjustments and provisions for credit losses

Horizontal control

For the rows 010 - 340 and 360 - 520 the following correlation is respected:
 $col.100 = col.010 + col.020 - col.030 + col.040 + col.050 + col.070 - col.080 + col.090$

Vertical control

$010 = 020 + 080$
 $010 = 160 + 170$
 $020 = 030 + 040 + 050 + 060 + 070$
 $080 = 090 + 100 + 110 + 120 + 130 + 140$
 $130 = 131 + 132 + 133$
 $180 = 190 + 250$
 $180 = 330 + 340$
 $190 = 200 + 210 + 220 + 230 + 240$
 $250 = 260 + 270 + 280 + 290 + 300 + 310$
 $300 = 301 + 302 + 303$
 $360 = 370 + 430$
 $360 = 500 + 510$
 $370 = 380 + 390 + 400 + 410 + 420$
 $430 = 440 + 450 + 460 + 470 + 480 + 490$
 $480 = 481 + 482 + 483$
 $520 = 010 + 180 + 360$
 $570 = 530 + 540 + 560$

Correlations between F 12.01, F 04.03.1 and F 04.04.1

$F 12.01.010.col.100 = F 04.03.1.180.col.050 + F 04.04.1.140.col.050$
 $F 12.01.020.col.100 = F 04.03.1.050.col.050 + F 04.04.1.010.col.050$
 $F 12.01.080.col.100 = F 04.03.1.110.col.050 + F 04.04.1.070.col.050$

$F 12.01.180.col.100 = F 04.03.1.180.col.060 + F 04.04.1.140.col.060$
 $F 12.01.190.col.100 = F 04.03.1.050.col.060 + F 04.04.1.010.col.060$
 $F 12.01.250.col.100 = F 04.03.1.110.col.060 + F 04.04.1.070.col.060$
 $F 12.01.360.col.100 = F 04.03.1.180.col.070 + F 04.04.1.140.col.070$
 $F 12.01.370.col.100 = F 04.03.1.050.col.070 + F 04.04.1.010.col.070$
 $F 12.01.430.col.100 = F 04.03.1.110.col.070 + F 04.04.1.070.col.070$

Correlations between F 12.01 and F 09.01.1

F 12.01 (col.100)	relationship	F 09.01.1
530	=	(010 + 090 + 170) (col.040)
540	=	(010 + 090 + 170) (col.050)
560	=	(010 + 090 + 170) (col.060)

REPORT FORM

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As of _____

F 12.02 - TRANSFERS BETWEEN IMPAIRMENT STAGES (PRESENTATION OF GROSS VALUE)

Position code	Indicator	References	Gross accounting amount / notional value <i>Annex V part 1.34, part 2.118, 167, 170</i>					
			Transfers between Stage 1 and Stage 2		Transfers between Stage 2 and Stage 3		Transfers between Stage 1 and Stage 3	
			To Stage 2 of Stage 1	To Stage 1 of Stage 2	To Stage 3 of Stage 2	To Stage 2 of Stage 3	To Stage 3 of Stage 1	To Stage 1 of Stage 3
			<i>Annex V part 2.168-169</i>					
A	B	C	010	020	030	040	050	060
010	Debt securities	<i>Annex V part 1.31, 44(b)</i>						
020	Central banks	<i>Annex V part 1.42(a)</i>						
030	Public administrations	<i>Annex V part 1.42(b)</i>						
040	Banks	<i>Annex V part 1.42(c)</i>						
050	Other financial corporations	<i>Annex V part 1.42(d)</i>						
060	Non-financial corporations	<i>Annex V part 1.42(e)</i>						
070	Loans and advances	<i>Annex V part 1.32, 44(a)</i>						
080	Central banks	<i>Annex V part 1.42(a)</i>						
090	Public administrations	<i>Annex V part 1.42(b)</i>						
100	Banks	<i>Annex V part 1.42(c)</i>						
110	Other financial corporations	<i>Annex V part 1.42(d)</i>						
120	Non-financial corporations	<i>Annex V part 1.42(e)</i>						
130	Households	<i>Annex V part 1.42(f)</i>						
140	Total debt instruments							
150	Financial commitments and guarantees given	<i>IFRS 9.2.1/(g); 2.3(c); 5.5.1, 5.5.3, 5.5.5</i>						

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Control Form F 12.02 - transfers between impairment stages (gross presentation)

Vertical control

010 = 020 + 030 + 040 + 050 + 060

070 = 080 + 090 + 100 + 110 + 120 + 130

140 = 010 + 070

F 13.00 - COLLATERAL AND GUARANTEES RECEIVED

1. The consolidated report F 13.00 consists of 3 forms (F 13.01, F 13.02 and F 13.03) and represents a breakdown of loans and advances by type of collateral and pledge.

2. For the purpose of drawing up this report, the following specifications shall be taken into account:

1) The maximum pledge / collateral to be taken into account follows the rule that the sum of the amounts of the financial collateral and / or pledge in order to determine the amounts entered in the relevant columns of F 13.01 may not exceed the accounting amount of the credit in question.

2) Collateral and other guarantees related to loans and advances, irrespective of their legal form, are reported by type of pledge (loans secured by immovable property and other secured loans), as well as financial guarantees. Loans and advances are classified by counterparty and purpose.

3) „*Loans secured by immovable property*”, the column „*Residential*” includes guarantees in the form of residential property (locative) and the column "Commercial" includes guarantees in the form of commercial property;

4) „*Other loans secured by collateral*”, „*Cash (debt instruments issued)*” refers to collateral deposits and pledges on debt securities issued by the reporting entity, and the „Rest” refers to securities pledges or other assets;

5) Position „*Financial guarantees received*” includes contracts that require the issuer to effect specified payments to compensate for the owner's losses due to the fact that a particular borrower fails to make a timely payment in accordance with the original or amended terms of a debt instrument.

6) For loans and advances that are collateralised by more than one type of pledge or collateral, the maximum amount of pledge / collateral to be taken into account must be allocated between different columns according to the quality of the pledge, starting with the one that has the highest high quality.

7) Form F 13.02 refers to the accounting amount of the assets acquired during the period by entering into possession of the collateral held.

8) Form F 13.03 refers to the cumulative value, at the end of the reference period, of assets executed (assets sold) during the year, which were not classified as „*property, plant and equipment*”.

REPORT FORM

Bank code _____

As of _____

F 13.01– BREAKDOWN OF COLLATERAL AND GUARANTEES BASED ON LOANS AND ADVANCES OTHER THAN THOSE HELD FOR TRADING

Position code	Guarantees and collateral	References <i>IFRS 7.36(b)</i>	The maximum value of the collateral or guarantee that can be taken into account <i>Annex V part 2.171-172, 174</i>				
			Loans secured by real estate		Other loans guaranteed with collateral		Financial guarantees received
			Residential	Commercial	Cash [Debt instruments issued]	The rest	
			<i>Annex V part 2.173(a)</i>	<i>Annex V part 2.173(a)</i>	<i>Annex V part 2.173(b)</i>	<i>Annex V part 2.173(b)</i>	<i>Annex V part 2.173(c)</i>
A	B	C	010	020	030	040	050
010	Loans and advances						
020	of which: Other financial corporations	<i>Annex V part 1.32, 44(a)</i>					
030	of which: Non-financial corporations	<i>Annex V part 1.42(d)</i>					
031	Corporations						
032	SMEs						
033	Non-SMEs						
040	of which: Households	<i>Annex V part 1.42(e)</i>					
050	of which: loans for the purchase of housing	<i>Annex V part 1.42(f)</i>					

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Form control F 13.01- Breakdown of collateral and guarantees based on loans and advances other than those held for trading

Vertical control:

$010 \geq 020 + 030 + 040$

$010 \geq 020$

$010 \geq 030$

$010 \geq 040$

$$010 \geq 050$$

$$030 = 031 + 032 + 033$$

Correlations between F 13.01 and F 01.01

F 13.01	relationship	F 01.01
010 (col.010 + col.020 + col.030 + col.040 + col.050)	\leq	030 + 040 + 099 + 130 + 144 + 183

Corelații între F 13.01 și F 09.02

F 13.01	relationship	F 09.02
010 (col.050)	\leq	080 (col.010)

REPORT FORM

Bank code _____

As of _____

F 13.02 - Assets acquired during the period by entering into possession of the collateral held [held at the reference date]

Position code	Indicator	References	Accounting amount <i>Annex V part 2.175</i>
A	B	C	010
010	Fixed assets held for sale	<i>IFRS 7.38(a)</i>	
020	Property, plant and equipment	<i>IFRS 7.38(a)</i>	
030	Investment property	<i>IFRS 7.38(a)</i>	
040	Equity and debt instruments	<i>IFRS 7.38(a)</i>	
050	Other	<i>IFRS 7.38(a)</i>	
060	Total		

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 13.02 - Assets acquired during the period by entering into possession of the collateral held [held at the reference date]

Vertical control:

$$060 = 010 + 020 + 030 + 040 + 050$$

Correlation between F 13.02 and F 01.01

F 13.02	relationship	F 01.01
020 (col.010)	\leq	280 (col.010)

REPORT FORM

Bank code _____

As of _____

F 13.03- Assets acquired by entering into possession of the collateral held [fixed assets], cumulative value

Position code	Indicator	References	Accounting amount
A	B	C	010
010	Forced execution [fixed assets]	<i>IFRS 7.38(a)</i>	

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Date of report submission _____

Form control F 13.03 - Assets obtained by entering into possession of the collateral held [fixed assets], the cumulative value

Correlation between F 13.03 and F 13.02

F 13.02	relationship	F 13.03
030 (col.010)	≤	010 (col.010)

F 15.00 - DERECOGNITION AND FINANCIAL LIABILITIES ASSOCIATED WITH TRANSFERRED FINANCIAL ASSETS

1. For the purpose of drawing up the consolidated report F 15.00, the following specifications shall be taken into account:

1) Form F 15.00 includes information on transferred financial assets, some or all of which do not qualify for derecognition, and fully derecognised financial assets for which the entity included in the consolidation perimeter retains an administration fee.

2) „Related debt” is considered to be the liability for transferred financial assets that do not qualify for derecognition.

3) Associated debt is reported according to the portfolio in which the associated transferred financial assets were included in the asset and not depending by the portfolio in which they were included in the balance sheet liability section.

4) The column „*Amounts recognized for capital purposes*” includes the accounting amount of financial assets recognized for accounting purposes but derecognized for prudential purposes because the entity included in the consolidation perimeter treats them as securitization positions for equity purposes in accordance with Article 109, 243 and 244 of the CRR.

5) „*Repurchase agreements*” („repo”) are transactions in which the entity included in the consolidation perimeter receives cash in exchange for financial assets sold at a certain price, with the commitment to redeem the same (or identical) asset at a fixed price at a later date specified. Transactions involving the temporary cash-guaranteed gold transfer are also considered „*Repurchase agreements*” („repo”). Amounts received by the entity included in the consolidation perimeter in exchange for financial assets transferred to a third party („temporary buyer”) are classified as „*repurchase agreements*” if there is a commitment to reversing the transaction and not just an option in this sense. Repo agreements also include:

a) the amounts received in exchange for securities temporarily transferred to a third party in the form of cash-secured securities lending;

b) the amounts received in exchange for securities temporarily transferred to a third party in the form of a sale / redemption contract.

5) „*Repurchase agreements*” („repo”) and „*loans granted under reverse repo operations*” („reverse repo”) include cash received or borrowed by the entity included in the consolidation perimeter.

6) In the context of a securitization transaction, when the transferred financial assets are derecognised, the entities included in the consolidation area present in the profit or loss statement the gains (losses) generated, corresponding to the „accounting portfolio” in which the financial assets were previously included in their derecognition.

REPORT FORM

Bank code _____

As of _____

F 15.00 DERECOGNITION AND FINANCIAL LIABILITIES ASSOCIATED WITH THE TRANSFERRED FINANCIAL ASSETS

Position code	Indicator	References	Fully recognized financial assets transferred					
			Assets transferred			Related liabilities <i>ITS V part 2.181</i>		
			Accounting amount	of which: securitisations	of which: repurchase agreements	Accounting amount	of which: securitisations	of which: repurchase agreements
			<i>IFRS 7.42D, Annex V part 1.27</i>	<i>IFRS 7.42D(e); CRR Article 4 par. (1) item 61</i>	<i>IFRS 7.42D(e); Annex V part 2.183-184</i>	<i>IFRS 7.42D(e)</i>	<i>IFRS 7.42D(e)</i>	<i>IFRS 7.42D(e); Annex V part 2.183-184</i>
A	B	C	010	020	030	040	050	060
010	Financial assets held for trading	<i>IFRS 7.8(a)(ii); IFRS 9 anexa A</i>						
020	Equity instruments	<i>IAS 32.11</i>						
030	Debt securities	<i>Annex V part 1.31</i>						
040	Loans and advances	<i>Annex V part 1.32</i>						
045	Financial assets not intended for trading, measured at fair value through profit or loss	<i>IFRS 9.4.1.4</i>						
046	Equity instruments	<i>IAS 32.11</i>						
047	Debt securities	<i>Annex V part 1.31</i>						
048	Loans and advances	<i>Annex V part 1.32</i>						
050	Financial assets designated at fair value through profit or loss	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>						
070	Debt securities	<i>Annex V part 1.31</i>						
080	Loans and advances	<i>Annex V part 1.32</i>						
091	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 7.8(h); IFRS 9.4.1.2A</i>						
092	Equity instruments	<i>IAS 32.11</i>						
093	Debt securities	<i>Annex V part 1.31</i>						
094	Loans and advances	<i>Annex V part 1.32</i>						
131	Financial assets at amortized cost	<i>IFRS 7.8(f); IFRS</i>						

		9.4.1.2					
132	Debt securities	<i>Annex V part 1.31</i>					
133	Loans and advances	<i>Annex V part 1.32</i>					
190	Total						

Continuation

Position code	Indicator	References	Transferred financial assets recognized to the extent of the institution's continuous involvement			Principal maturity of fully derecognized financial assets for which the institution retains management rights	Amounts recognized for equity purposes
			Principal maturity of the initial assets	Accounting amount of assets still recognized [continuous involvement]	Accounting amount of related debts		
				<i>IFRS 7.42D(f)</i>	<i>IFRS 7.42D(f); Annex V part 1.27, part 2.181</i>		
A	B	C	070	080	090	100	110
010	Financial assets held for trading	<i>IFRS 7.8(a)(ii); IFRS 9 anexa A</i>				x	
020	Equity instruments	<i>IAS 32.11</i>				x	x
030	Debt securities	<i>Annex V part 1.31</i>				x	
040	Loans and advances	<i>Annex V part 1.32</i>				x	
045	Financial assets not intended for trading, measured at fair value through profit or loss	<i>IFRS 9.4.1.4</i>				x	
046	Equity instruments	<i>IAS 32.11</i>				x	x
047	Debt securities	<i>Annex V part 1.31</i>				x	
048	Loans and advances	<i>Annex V part 1.32</i>				x	
050	Financial assets designated at fair value through profit or loss	<i>IFRS 7.8(a)(i); IFRS 9.4.1.5</i>				x	
070	Debt securities	<i>Annex V part 1.31</i>				x	
080	Loans and advances	<i>Annex V part 1.32</i>				x	
091	Financial assets measured at fair value through other items of comprehensive income	<i>IFRS 7.8(h); IFRS 9.4.1.2A</i>				x	
092	Equity instruments	<i>IAS 32.11</i>				x	x
093	Debt securities	<i>Annex V part 1.31</i>				x	
094	Loans and advances	<i>Annex V part 1.32</i>				x	
131	Financial assets at amortized cost	<i>IFRS 7.8(f); IFRS 9.4.1.2</i>				x	
132	Debt securities	<i>Annex V part 1.31</i>				x	
133	Loans and advances	<i>Annex V part 1.32</i>				x	

190	Total						
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Name, surname of the authorized person who submitted the report

Phone number

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Form control F 15.00 - Derecognition and financial liabilities associated with transferred financial assets

Horizontal control

$010 \geq 020 + 030$

$040 \geq 050 + 060$

Vertical control

For the columns 010 - 090 the following correlations are respected:

$010 = 020 + 030 + 040$

$045 = 046 + 047 + 048$

$050 = 070 + 080$

$091 = 092 + 093 + 094$

For the columns 010 - 090 and 110 the following correlations are respected:

$131 = 132 + 133$

$190 = 010 + 045 + 050 + 091 + 131$

For the column 110, the following correlations are respected:

$010 = 030 + 040$

$045 = 047 + 048$

$050 = 070 + 080$

$091 = 093 + 094$

Correlations between F 15.00 and F 01.01

F 15.00 (col.010 + col.080)	relationship	F 01.01
010	\leq	050
020	\leq	070
030	\leq	080
040	\leq	090
045	\leq	096
046	\leq	097
047	\leq	098
048	\leq	099
050	\leq	100
070	\leq	120
080	\leq	130
091	\leq	141

092	≤	142
093	≤	143
094	≤	144
131	≤	181
132	≤	182
133	≤	183
190	≤	380

Correlation between F 15.00 and F 08.01

$F 15.00.190.col.060 \leq F 08.01.100(col.010 + col.020 + col.030) + F 08.01.150(col.010 + col.020 + col.030) + F 08.01.200(col.010 + col.020 + col.030) + F 08.01.250(col.010 + col.020 + col.030) + F 08.01.300(col.010 + col.020 + col.030) + F 08.01.350(col.010 + col.020 + col.030)$

F 16.00 - BREAKDOWN OF CERTAIN ITEMS FROM THE PROFIT OR LOSS STATEMENT

1. The consolidated report F 16.00 is composed of 7 forms (F 16.01, F 16.02, F 16.03, F 16.04, F 16.04.01, F 16.05 and F 16.07).

2. For the purpose of completing the forms, the following specifications shall be taken into account:

F 16.01 - Interest revenue and expense, broken down by instrument and counterpart sector

1) In Form F 16.01, the breakdown shown for „interest” includes interest revenue on financial assets (i.e. derivatives - intended for trading, debt securities, loans and advances) and interest expense related to financial liabilities (i.e. derivatives held to trading, deposits, debt securities issued and other financial liabilities). All instruments in the various portfolios, except those included under the position „*Derivatives - hedge accounting*”, are considered. For financial assets and liabilities held for trading or designated as measured at fair value through profit or loss, information on interest revenue and expense is reported only if it is separately accounted for;

2) Interest revenue is classified as follows:

- a) interest revenue related to financial assets and other assets;
- b) interest revenue related to financial liabilities with negative interest rate.

3) Interest expenses are classified as follows:

- a) interest expense related to financial liabilities and other liabilities;
- b) interest expense related to financial assets with negative effective interest rate.

4) Interest revenue on financial assets and interest revenue on financial liabilities with a negative effective interest rate include interest revenue on debt securities and loans and advances and interest revenue on deposits, debt instruments issued and other debt with a negative effective interest rate.

5) Interest expense related to financial liabilities and interest expense related to financial assets with a negative effective interest rate include interest expense on deposits, debt securities issued and other financial liabilities, as well as interest expenses related to debt securities and loans and advances with a negative effective interest rate.

6) In Table F 16.01, „*derivatives - intended for trading*” includes the amounts of those derivatives held for trading qualifying as „economic hedging” which are included as interest revenue or expense to correct income and expense related to financial instruments which are economically hedged items, but not in terms of accounting;

7) For the purpose of form F 16.01, all instruments, regardless of the portfolios in which they are included, are taken into account. The position „*of which: interest revenue on impaired financial assets*” includes interest revenue on impaired financial assets that comprise impaired purchased or issued financial assets.

F 16.02 - Gains or losses on derecognition of financial assets and liabilities that are not measured at fair value through profit or loss, broken down by instruments.

8) Gains and losses on derecognition of financial assets and financial liabilities that are not measured at fair value through profit or loss are classified according to the type of financial instrument and the accounting portfolio. For each item, the net gain or loss realized as a result of the derecognized transaction is reported. Net value is the difference between the realized gains and realized losses.

9) Form F 16.02 refers to financial assets and liabilities measured at amortized cost and debt instruments measured at fair value through other items of comprehensive income.

F 16.03 - Gains or losses on financial assets and liabilities held for trading and financial assets and liabilities held for trading, broken down by instruments

10) For each item in detail, the net realized and unrealized value (gains less losses) of the financial instrument shall be indicated.

11) Foreign exchange gains and losses on the spot market, except for the exchange of foreign banknotes and coins, are reported as trading gains and losses. Gains and losses on trading or derecognition and revaluation of precious metals are not included in trading gains and losses but under „*Other operating income*” or „*Other operating expenses*”.

12) Gains or losses due to the reclassification of financial assets in the financial asset accounting portfolio at amortized cost in the accounting portfolio of financial assets held for trading at fair value through profit or loss (IFRS 9.5.6.2) are reported under the position „from which: gains or losses due to the reclassification of assets at amortized cost”.

F 16.04 - Gains or losses on financial assets and liabilities held for trading and financial assets and liabilities held for trading, broken down by risk

13) For each item in detail, the net realized and unrealized (gains less losses) of underlying risk (interest rate, equity instruments, exchange rate, credit, commodities and other) associated with the exposure, including associated derivative financial instruments.

14) Gains and losses from the exchange rate fluctuations are included in the item that includes other gains or losses arising from the translated instrument.

15) Gains and losses from financial assets and liabilities other than financial derivatives are included in the risk categories as follows:

a) interest rate instruments: which include the trading of loans and advances, deposits and debt securities (held or issued);

b) equity instruments: which include the trading of shares, shares of UCITS and other equity instruments;

c) foreign exchange trading: which includes exclusively currency trading;

d) credit risk instruments: which include the trading of credit linked note instruments;

e) commodities: this item includes only financial derivatives, as the gains and losses on securities held for trading are reported under „*Other operating income*” or „*Other operating expenses*”;

f) others: which includes the trading of financial instruments that can not be classified as other items.

F 16.04.1 - Gains or losses on financial assets not intended for trading, measured at fair value through profit or loss, broken down by instruments

16) For each detail item, the net realized and unrealized gains (gains less losses) of the financial instrument are included.

17) Gains or losses due to the reclassification of financial assets in the financial assets' accounting portfolio of financial assets measured at amortized cost in the accounting portfolio of non-trading assets that are measured at fair value through profit or loss (IFRS 9.5.6.2) are reported under „*of which: gains and losses arising from the reclassification of assets at amortized cost*”.

F 16.05 Gains or losses on financial assets and financial liabilities designated at fair value through profit or loss, broken down by instruments

18) Banks reflect net realized and unrealized gains or losses and the amount of change in the fair value of financial liabilities related to the period due to changes in credit risk (the borrower's or the issuer's own credit risk) when own credit risk is not reported on other items of the comprehensive income.

19) If a credit risk derivative measured at fair value is used to manage the credit risk of a financial instrument or a part of a financial instrument is designated as being measured at fair value through profit or loss in this case, the gains or losses on the financial instrument recorded in that designation are reported under the position „*of which: gains or (-) losses on the designation of financial assets and liabilities as being measured at fair value through profit or loss for hedging purposes risk, net*”. Subsequent fair value gains or losses related to these financial instruments are

reported under the position: „*of which: gains or (-) losses after the designation of financial assets and liabilities as being measured at fair value through profit or loss for hedging purposes, net*”.

F 16.07 - Impairment of non-financial assets

20) Table F 16.07 contains information about the current period (provision increases, provision reductions and cumulative impairment for non-financial assets, the „*Other*” position includes assets held as a result of non-repayment of the loan.

21) „*Increases*” are reported when, for the accounting portfolio or the main asset class, the estimate of impairment for the period leads to the recognition of net expenses. „*Reversals*” are reported when, for the accounting portfolio or main asset class, the estimate of impairment for the period results in the recognition of net income.

3. Allocation by type of counterparty will be made according to the terms specified in F 04.00 - Breakdown of financial assets by instruments and by sectors of counterparties.

REPORT FORM

Bank code _____

As of _____

F 16.01 - INTEREST REVENUE AND EXPENSE, BROKEN DOWN BY INSTRUMENTS AND SECTORS OF COUNTERPARTIES

Position code	Indicator	References	Current period	
			Income	Expenses
			<i>Annex V part 2.187, 189</i>	<i>Annex V part 2.188, 190</i>
A	B	C	010	020
010	Derivatives - intended for trading	<i>IFRS 9 Annex A, .BA.1, .BA.6; Annex V part 2.193</i>		
015	of which: interest revenue from derivatives from economic hedge	<i>Annex V part 2.193</i>	x	x
020	Debt securities	<i>Annex V part 1.31, 44(b)</i>		x
030	Central banks	<i>Annex V part 1.42(a)</i>		x
040	Public administrations	<i>Annex V part 1.42(b)</i>		x
050	Banks	<i>Annex V part 1.42(c)</i>		x
060	Other financial corporations	<i>Annex V part 1.42(d)</i>		x
070	Non-financial corporations	<i>Annex V part 1.42(e)</i>		x
080	Loans and advances	<i>Annex V part 1.32, 44(a)</i>		
090	Central banks	<i>Annex V part 1.42(a)</i>		x
100	Public administrations	<i>Annex V part 1.42(b)</i>		x
110	Banks	<i>Annex V part 1.42(c)</i>		
120	Other financial corporations	<i>Annex V part 1.42(d)</i>		x
130	Non-financial corporations	<i>Annex V part 1.42(e)</i>		x
131	Corporations			x
132	SMEs			x
133	Non-SMEs			x
140	Households	<i>Annex V part 1.42(f)</i>		x
150	Other assets	<i>Annex V part 2.5</i>		x
160	Deposits	<i>BCE/2013/33 Annex 2 part 2.9; Annex V part 1.36</i>		
170	Central banks	<i>Annex V part 1.42(a)</i>	x	
180	Public administrations	<i>Annex V part 1.42(b)</i>	x	
190	Banks	<i>Annex V part 1.42(c)</i>		
200	Other financial corporations	<i>Annex V part 1.42(d)</i>	x	
210	Non-financial corporations	<i>Annex V part 1.42(e)</i>	x	
211	Corporations		x	
212	SMEs		x	
213	Non-SMEs		x	
220	Households	<i>Annex V part 1.42(f)</i>	x	
230	Debt securities issued	<i>Annex V part 1.37</i>	x	
240	Other financial liabilities	<i>Annex V part 1.32-34, part 2.191</i>	x	
250	Derivatives - Hedge accounting, interest rate risk	<i>Annex V part 2.192</i>	x	x
260	Other liabilities	<i>Annex V part 1.38-41</i>	x	
270	INTERESTS	<i>IAS 1.97</i>		
280	of which: interest revenue on impaired financial assets	<i>IFRS 9.5.4.1; .B5.4.7; Annex V part 2.194</i>		

Name, surname of the authorized person who submitted the report _____

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Form control F 16.01 - Interest revenue and expense broken down by instruments and counterparties sectors

Vertical Control

$$020 = 030 + 040 + 050 + 060 + 070$$

$$080 = 090 + 100 + 110 + 120 + 130 + 140$$

$$130 = 131 + 132 + 133$$

$$160 = 170 + 180 + 190 + 200 + 210 + 220$$

$$210 = 211 + 212 + 213$$

$$270 = 010 + 020 + 080 + 150 + 160 + 230 + 240 + 250 + 260$$

Correlations between F 16.01 and F 02.00

F 16.01 (col.010)	relationship	F 02.00
150	=	080
270	=	010
160+230+240+260	=	085
F 16.01 (col.020)	relationship	F 02.00
260	=	140
270	=	090
020+080+150	=	145

REPORT FORM

Bank code _____

As of _____

F 16.02 - GAINS OR LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES THAT ARE NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, BROKEN DOWN BY INSTRUMENTS

Position code	Indicator	References	Current period
			<i>Annex V part 2.195-196</i>
A	B	C	010
020	Debt securities	<i>Annex V part 1.31</i>	
030	Loans and advances	<i>Annex V part 1.32</i>	
040	Deposits	<i>BCE/2013/33 Annex 2 part 2.9; Annex V part 1.36</i>	
050	Debt securities issued	<i>Annex V part 1.37</i>	
060	Other financial liabilities	<i>Annex V part 1.38-41</i>	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES THAT ARE NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>Annex V part 2.45</i>	

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 16.02 - Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, broken down by instruments

Vertical control

$$070 = 020 + 030 + 040 + 050 + 060$$

Correlation between F 16.02 and F 02.00

F 16.02	relationship	F 02.00
070	=	220

REPORT FORM

Bank code _____

As of _____

F 16.03 GAINS OR LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, AND ON FINANCIAL ASSETS AND LIABILITIES INTENDED FOR TRADING, BROKEN DOWN BY INSTRUMENTS

Position code	Indicator	References	Current period
			<i>Annex V part 2.197-198</i>
A	B	C	010
010	Derivatives	<i>IFRS 9 Annex A, .BA.1, BA.7(a);</i>	
015	of which: Risk hedging instruments using the fair value option	<i>IFRS 9.6.7.1; IFRS 7.9(d); Annex V part 2.199</i>	x
020	Equity instruments	<i>IAS 32.11</i>	
030	Debt securities	<i>Annex V part 1.31</i>	
040	Loans and advances	<i>Annex V part 1.32</i>	
050	Short positions	<i>IFRS 9.BA.7(b)</i>	
060	Deposits	<i>BCE/2013/33 Annex 2 part 2.9; Annex V part 1.36</i>	
070	Debt securities issued	<i>Annex V part 1.37</i>	
080	Other financial liabilities	<i>Annex V part 1.38-41</i>	
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	<i>IFRS 9 Annex A, .BA.6; IFRS 7.20(a)(i)</i>	
095	of which: gains and losses arising from the reclassification of assets at amortized cost	<i>IFRS 9.5.6.2; Annex V part 2.199</i>	

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 16.03 - Gains or losses on financial assets and liabilities held for trading, broken down by instruments

Vertical control

090 = 010 + 020 + 030 + 040 + 050 + 060 + 070 + 080

Correlation between F 16.03 and F 02.00

F 16.03	relationship	F 02.00
090	=	280

REPORT FORM

Bank code _____

As of _____

F 16.04 GAINS OR LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, AND ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, BROKEN DOWN BY RISKS

Position code	Indicator	References	Current period
A	B	C	010
010	Interest rate instruments and derivatives related to them	<i>Annex V part 2.200(a)</i>	
020	Equity instruments and derivatives related to them	<i>Annex V part 2.200(b)</i>	
030	Foreign exchange transactions and derivatives related to foreign exchange and gold	<i>Annex V part 2.200(c)</i>	
040	Credit risk instruments and derivatives related to them	<i>Annex V part 2.200(d)</i>	
050	Commodity derivatives	<i>Annex V part 2.200(e)</i>	
060	Other	<i>Annex V part 2.200(f)</i>	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	<i>IFRS 7.20(a)(i)</i>	

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 16.04 - Gains or losses on financial assets and liabilities held for trading and financial assets and liabilities intended for trading, broken down by risks

Vertical control

$$070 = 010 + 020 + 030 + 040 + 050 + 060$$

Correlation between F 16.04 and F 02.00

F 16.04	relationship	F 02.00
070	=	280

Correlation between F 16.04 and F 16.03

F 16.04	relationship	F 16.03
070	=	090

REPORT FORM

Bank code _____

As of _____

F 16.04.1 GAINS OR LOSSES ON FINANCIAL ASSETS NOT INTENDED FOR TRADING, MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, BROKEN DOWN BY INSTRUMENTS

Position code	Indicator	References	Current period
			<i>Annex V part 2.201</i>
A	B	C	010
020	Equity instruments	<i>IAS 32.11</i>	
030	Debt securities	<i>Annex V part 1.31</i>	
040	Loans and advances	<i>Annex V part 1.32</i>	
090	GAINS OR LOSSES ON FINANCIAL ASSETS NOT INTENDED FOR TRADING THAT ARE MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(i)</i>	
100	of which: gains and losses arising from the reclassification of assets at amortized cost	<i>IFRS 9.6.5.2; Annex V part 2.202</i>	

Name, surname of the authorized person who submitted the report _____

Phone number _____

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Form control F 16.04.1 - Gains or losses on financial assets not intended for trading that are measured at fair value through profit or loss, broken down by instruments

Correlation between F 16.04.1 and F 02.00

F 16.04.1	relationship	F 02.00
090	=	287

REPORT FORM

Bank code _____

As of _____

F 16.05 GAINS OR LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, BROKEN DOWN BY INSTRUMENTS

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

Name, surname of the authorized person who submitted the report _____

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Form control F 16.05 - Gains or losses on financial assets and liabilities designated as measured at fair value through profit or loss, broken down by instrument

Vertical Control

For the column 010, the following correlation is respected:

$$070 = 020 + 030 + 040 + 050 + 060$$

Correlation between F 16.05 and F 02.00

F 16.05 (col.010)	relationship	F 02.00
070	=	290

REPORT FORM

Bank code _____

As of _____

F 16.07 - IMPAIRMENT OF NON-FINANCIAL ASSETS

Position code	Indicator	References	Current period		
			Increases	Reversals	Cumulative impairment
			<i>Annex V part 2.208</i>	<i>Annex V part 2.208</i>	
A	B	C	010	020	040
060	Impairment or (-) reversal of losses caused by impairment of investments in subsidiaries, joint ventures and associates	<i>IAS 28.40-43</i>			
070	Subsidiaries	<i>IFRS 10 Annex A</i>			
080	Joint ventures	<i>IAS 28.3</i>			
090	Associates	<i>IAS 28.3</i>			
100	Impairment or (-) reversal of losses caused by impairment of non-financial assets	<i>IAS 36.126(a),(b)</i>			
110	Property, plant and equipment	<i>IAS 16.73(e)(v-vi)</i>			
120	Investment property	<i>IAS 40.79(d)(v)</i>			
130	Goodwill	<i>IAS 36.10b; IAS 36.88-99, 124; IFRS 3 Annex B67(d)(v)</i>		x	
140	Other intangible assets	<i>IAS 38.118(e)(iv)(v)</i>			
145	Other	<i>IAS 36.126(a),(b)</i>			
150	TOTAL				

Name, surname of the authorized person who submitted the report _____

Phone number _____

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Form control F 16.07 - Impairment of non-financial assets

Vertical control

For the columns 010, 020 the following correlations are respected:

$$060 = 070 + 080 + 090$$

$$150 = 060 + 100$$

For column 010, the following correlation is respected:

$$100 = 110 + 120 + 130 + 140 + 145$$

For column 020, the following correlation is respected:

$$100 = 110 + 120 + 140 + 145$$

For column 040, the following correlations are respected:

$$060 = 070 + 080 + 090$$

$$100 = 110 + 120 + 130 + 140 + 145$$

$$150 = 060 + 100$$

Correlations between F 16.07 and F 02.00

F 16.07 (col.010 + col.020)	relationship	F 02.00
060	=	510

100	=	520
110	=	530
120	=	540
140	=	560
145	=	570
F 16.07 col.010	relationship	F 02.00
130	=	550

**F 21.00 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS:
ASSETS SUBJECT TO AN OPERATING LEASE CONTRACT**

1. Fixed assets leased by entities included in the consolidation perimeter (as a lessor) to third parties under operating lease contracts shall be classified according to the valuation method.

REPORT FORM

Bank code _____
As of _____

**F 21.00 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS: ASSETS
THAT ARE SUBJECT TO AN OPERATING LEASE CONTRACT**

Position code	Indicator	References	Accounting amount <i>Annex V part 2.278-279</i>
A	B	C	010
010	Property, plant and equipment	<i>IAS 16.6; IAS 1.54(a)</i>	
020	Revaluation model	<i>IAS 17.49; IAS 16.31, 73(a)(d)</i>	
030	Cost-based model	<i>IAS 17.49; IAS 16.30, 73(a)(d)</i>	
040	Investment property	<i>IAS 40.IN5; IAS 1.54(b)</i>	
050	Fair Value Model	<i>IAS 17.49; IAS 40.33-55, 76</i>	
060	Cost-based model	<i>IAS 17.49; IAS 40.56,79(c)</i>	
070	Other intangible assets	<i>IAS 38.8, 118</i>	
080	Revaluation model	<i>IAS 17.49; IAS 38.75-87, 124(a)(ii)</i>	
090	Cost-based model	<i>IAS 17.49; IAS 38.74</i>	

Name, surname of the authorized person who submitted the report _____
Phone number _____
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Form control F 21.00 - Property, plant and equipment and intangible assets: assets subject to an operating lease contract

Vertical control:
010=020 + 030
040=050 + 060
070=080 + 090

Correlations between F 21.00 and F 01.01

F 21.00	relationship	F 01.01
010	≤	280
040	≤	290
070	≤	320

F 22.00 - FUNCTIONS RELATED TO ASSET MANAGEMENT, CUSTODY AND OTHER SERVICES

1. The consolidated report F 22.01 presents a breakdown by type of income and expense from fees and commissions arising from balance sheet and off-balance sheet activities.

2. For the purpose of completing the form F 22.01, the following specifications shall be taken into account:

1) This form includes income and expenses from fees and commissions other than:

a) the amounts included in the calculation of the effective interest rate of the financial instruments;

b) amounts resulting from financial instruments that are measured at fair value through profit or loss.

Therefore, transaction costs directly attributable to the acquisition or issue of financial instruments that are not measured at fair value through profit or loss are not included in this situation; they are included in the initial acquisition or issue of these instruments and are amortized in profit or loss over their remaining life using the effective interest rate;

2) Transaction costs directly attributable to the acquisition or issue of financial instruments at fair value through profit or loss are included in F 02.00 as part of the position „*Gains or (-) losses on financial assets and liabilities held for trading, net*” and „*Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net*”. They are not included in the initial acquisition or issue value of these instruments, but are recognized immediately in the profit or loss statement;

3) The following definitions shall be considered:

a) „*Securities. Issues*” - fees and commissions received for involvement in the initiation or issuance of securities that are not initiated or issued by the entity included in the consolidation perimeter;

b) „*Securities. Transfer orders*” - Fees and commissions generated by the receipt, transmission and execution on behalf of clients of orders to buy or sell securities;

c) „*Securities. Other*” - fees and commissions incurred by the reporting entity as a result of the provision of other services relating to securities that are not initiated or issued by the reporting entity;

d) „*Clearing and settlement*” - income (expense) from fees and commissions generated by (borne by) the entity included in the consolidation perimeter when participating in clearing and settlement facilities with the counterparty;

e) „*Asset management*”, „*custody*”, „*central administrative services for collective investment*”, „*fiduciary transactions*”, „*payment services*” include income (or expenses) from fees and commissions generated by (or perceived from) the entity in the consolidation perimeter when providing such services;

f) „*Structured finance*” includes fees and commissions received for engaging in the generation or issue of financial instruments other than securities generated or issued by the entity included in the consolidation perimeter;

g) „*Credit management activities*” includes fee and commission income generated by the entity providing credit management services on the revenue side, and fee and commission expense charged to the entity included in the consolidation perimeter required by the suppliers of credit management services on the expenditure side;

h) „*Loan commitments given*” and „*Financial guarantees given*” include the value recognized as income for the period of amortization of fees and commissions for these activities initially recognized as „other liabilities”.

i) „Other” includes the remaining revenues (expenses) from fees and commissions generated by (incurred by) the entity included in the consolidation perimeter, such as those derived from „other commitments given” of F 09.00, or from providing (receiving) other consultations or services. Revenue (expenses) related to foreign exchange services (e.g. exchange of banknotes and foreign currencies), as well as commissions related to withdrawals / cash deposits will be reflected separately in the „Other” section.

REPORT FORM

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As of _____

F 22.01 – INCOME AND EXPENSES WITH FEES AND COMMISSIONS, BROKEN DOWN BY ACTIVITIES

Position code	Indicator	References	Current period
			<i>Annex V part 2.280</i>
A	B	IFRS 7.20(c)	010
010	Fee and commission income	<i>Annex V part 2.281-283</i>	
020	Securities		
030	<i>Issues</i>	<i>Annex V part 2.284(a)</i>	
040	<i>Transfer orders</i>	<i>Annex V part 2.284(b)</i>	
050	<i>Other</i>	<i>Annex V part 2.284(c)</i>	
060	Clearing and settlement	<i>Annex V part 2.284(d)</i>	
070	Asset management	<i>Annex V part 2.284(e); 285(a)</i>	x
080	Custody [by customer type]	<i>Annex V part 2.284(e); 285(b)</i>	x
090	<i>Collective investments</i>		x
100	<i>Other</i>		x
110	Central administrative services for collective investments	<i>Annex V part 2.284(e); 285(c)</i>	x
120	Fiduciary Transactions	<i>Annex V part 2.284(e); 285(d)</i>	x
130	Payment Services	<i>Annex V part 2.284(e), 285(e)</i>	x
140	Distributed, but not managed client resources [by product types]	<i>Annex V part 2.285(f)</i>	x
150	<i>Collective investments</i>		x
160	<i>Insurance products</i>		x
170	<i>Other</i>		x
180	Structured finance	<i>Annex V part 2.284(f)</i>	x
190	Credit management activities	<i>Annex V part 2.284(g)</i>	x
200	Loan commitments given	<i>IFRS 9.4.2.1 (c)(ii); Annex V part 2.284(h)</i>	
210	Financial guarantees given	<i>IFRS 9.4.2.1 (c)(ii); Annex V part 2.284(h)</i>	
220	Other	<i>Annex V part 2.284(j)</i>	
230	(Fee and commission expense)	<i>Annex V part 2.113-115</i>	
240	(Clearing and settlement)	<i>Annex V part 2.284(d)</i>	
250	(Custody)	<i>Annex V part 2.285(b)</i>	x
260	(Credit management activities)	<i>Annex V part 2.284(g)</i>	x
270	(Loan commitments received)	<i>Annex V part 2.284(i)</i>	
280	(Financial guarantees received)	<i>Annex V part 2.284(i)</i>	
290	(Other)	<i>Annex V part 2.284(j)</i>	

Name, surname of the authorized person who submitted the report _____

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Form control F 22.01 - Income and expenses with fees and commissions, broken down by activities

Vertical control:

$$010 = 020 + 060 + 070 + 080 + 110 + 120 + 130 + 140 + 180 + 190 + 200 + 210 + 220$$

$$020 = 030 + 040 + 050$$

$$080 = 090 + 100$$

$$140 = 150 + 160 + 170$$

$$230 = 240 + 250 + 260 + 270 + 280 + 290$$

Control connections between F 22.01 and F 02.00

F 22.01	relationship	F 02.00
010	=	200
230	=	210

**F 30.00 OFF-BALANCE SHEET ACTIVITIES:
INTERESTS IN UNCONSOLIDATED STRUCTURED ENTITIES**

For the purpose of completing the F 30.00 report, the following specifications will be taken into account:

1. „*Structured entity*” is an entity organized in such a way that voting rights or other similar rights are not the dominant factor in determining control over the entity, such as where any voting rights relate only to administrative tasks and the relevant activities are coordinated through contractual commitments.

2. „*Unconsolidated structured entities*” are considered to be structured entities that are not controlled by the entity.

1) „*Drawn liquidity support*” includes the sum of the accounting amount of loans and advances granted to unconsolidated structured entities and the accounting amount of debt securities held that were issued by unconsolidated structured entities.

2) „*Losses borne by the reporting entity in the current period*” include losses from impairment and any other losses incurred during the reference period by the entity included in the consolidation perimeter in respect of interests held in unconsolidated structured entities.

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As of _____

F 30.01 INTERESTS IN UNCONSOLIDATED STRUCTURED ENTITIES

Position code	Indicator	Accounting amount of financial assets recognized in the balance sheet	Of which: drawn liquidity support	Fair value of drawn liquidity support	Accounting amount of financial liabilities recognized in the balance sheet	Nominal value of off-balance sheet exposures from the reporting entity	Of which: nominal value of loan commitments given	Losses incurred by the reporting entity during the current period
		<i>IFRS 12.29(a)</i>	<i>IFRS 12.29(a); Annex V part 2.286</i>		<i>IFRS 12.29(a)</i>	<i>IFRS 12.B26(e)</i>		<i>IFRS 12 B26(b); Annex V part 2.287</i>
A	B	010	020	030	040	050	060	080
010	Total							

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Form control F 30.01 Interests in unconsolidated structured entities

Horizontal control

010 ≥ 020

050 ≥ 060

REPORT FORM

Bank code _____

As of _____

F 30.02 BREAKDOWN, ACCORDING TO THE NATURE OF THE ACTIVITIES, OF INTERESTS IN UNCONSOLIDATED STRUCTURED ENTITIES

Position code	Depending on the nature of the activities	References <i>IFRS 12.24, B6.(a)</i>	Accounting amount		
			Entities specially constituted for the purpose of securitization	Asset management	Other activities
			<i>CRR Article 4 (1) item 66</i>	<i>Annex V part 2.285(a)</i>	
A	B	C	010	020	030
010	Selected financial assets recognized in the balance sheet of the reporting entity	<i>IFRS 12.29(a),(b)</i>			
021	of which: non-performing	<i>Annex V part 2.213-239</i>			
030	Derivatives	<i>IFRS 9 Annex A; Annex V part 2.272</i>			
040	Equity instruments	<i>IAS 32.11</i>			
050	Debt securities	<i>Annex V part 1.31</i>			
060	Loans and advances	<i>Annex V part 1.32</i>			
070	Equity capital and selected financial liabilities recognized in the balance sheet of the reporting entity	<i>IFRS 12.29(a),(b)</i>			
080	Equity instruments issued	<i>IAS 32.11</i>			
090	Derivatives	<i>IFRS 9 Annex A; Annex V part 2.272</i>			
100	Deposits	<i>BCE/2013/33 Annex 2 part 2.9; Annex V part 1.36</i>			
110	Debt securities issued	<i>Annex V part 1.37</i>			
			Nominal value		
120	Off-balance sheet exposures from the reporting entity	<i>IFRS 12.B26.(e); CRR Annex I; Annex V part 2.102-105, 113-115, 118</i>			
131	of which: non-performing	<i>Annex V part 2.117</i>			

Name, surname of the authorized person who submitted the report

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Form control F 30.02 Breakdown of interests in unconsolidated structured entities, depending on the nature of the activities

Vertical control

010 = 030 + 040 + 050 + 060

010 ≥ 021

070 = 080 + 090 + 100 + 110

120 ≥ 131

F 31.00 - RELATED PARTIES

1. The consolidated report F 31.00 shall include the amounts and / or transactions relating to the balance sheet items, off-balance sheet items and the profit or loss statement in which the counterparty is a related party as defined in IAS 24. Transactions with related parties in the group and the balances between them are eliminated when the FINREP reports of the group are drawn up.

2. For the purpose of completing the report F 31.00, the following specifications shall be taken into account:

1) For the purposes of this report, the key personnel of the entity's management are those persons who have the authority and responsibility to plan, direct and control the entity's activities, directly or indirectly, including any director (executive or not) of the entity.

2) Additionally, transactions with „Other related parties” as defined by the Bank's Transactions Regulation with its affiliated persons approved by the Decision of the Management Board of the NBM no.240 / 2013 shall be disclosed.

3) Table F 31.01 will reflect remaining balances of assets, liabilities and off-balance sheet commitments of the group of entities included in the consolidation perimeter based on cash flows (gross value).

4) The reported amount for „*Loan commitments, financial guarantees and other commitments received*” is the sum of the „nominal value” of the borrowing commitments and other commitments received and the „maximum amount of collateral that may be taken into account” for the financial collateral received.

5) Table F 31.02 will reflect the income and expenses included in F 02.00, as a result of transactions with persons affiliated to the group of entities included in the bank's consolidation perimeter.

6) „*Gains or (-) losses on derecognizing non-financial assets*” include all gains or losses on derecognizing non-financial assets generated by transactions with related parties. This item includes gains or losses on derecognizing non-financial assets that have been generated by transactions with related parties and which are among the following line items in the income statement:

- a) „Gains or losses on derecognition of non-financial assets”;
- b) „Profit or loss from fixed assets and disposal groups classified as held for sale that can not be regarded as discontinued operations”;
- c) „Profit or loss from discontinued operations after tax”.

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As of _____

F 31.01 - RELATED PARTIES: AMOUNTS TO BE PAID AND AMOUNTS RECEIVABLE

Position code	Indicator	References <i>Annex V part 2.288-291</i>	Outstanding balances					
			The parent undertaking and entities that exercise joint control or have a significant influence	Branches and other entities in the same group	Associated entities and joint ventures	Key personnel in the management of the entity or parent undertaking	Other related parties	Other related parties
			<i>IAS 24.19(a),(b)</i>	<i>IAS 24.19(c); Annex V part 2.289</i>	<i>IAS 24.19(d),(e); Annex V part 2.289</i>	<i>IAS 24.19(f)</i>	<i>IAS 24.19(g)</i>	<i>NBM Regulation</i>
A	B	C	010	020	030	040	050	060
010	Selected financial assets	<i>IAS 24.18(b)</i>						
020	Equity instruments	<i>IAS 32.11</i>						
030	Debt securities	<i>Annex V part 1.31</i>						
040	Loans and advances	<i>Annex V part 1.32</i>						
050	of which: non-performing	<i>Annex V part 2.213-239</i>						
060	Selected financial liabilities	<i>IAS 24.18(b)</i>						
070	Deposits	<i>BCE/2013/33 Annex V part 2.9; Annex V part 1.36</i>						
080	Debt securities issued	<i>Annex V part 1.37</i>						
090	The nominal value of loan commitments, financial guarantees and other commitments given	<i>IAS 24.18(b); CRR Annex I; Annex V part 2.102-105, 113-115, 118</i>						
100	of which: non-performing	<i>IAS 24.18(b); Annex V part 2.117</i>						
110	Loan commitments, financial guarantees and other commitments received	<i>IAS 24.18(b); Annex V part 2.290</i>						
120	The notional value of derivatives	<i>Annex V part 2.133-135</i>						
131	Cumulative impairment and	<i>IAS 24.1(c); Annex V part</i>						

	cumulative negative changes in fair value due to credit risk for non-performing exposures	2.69-71, 291						
132	Provisions for non-performing off-balance sheet exposures	Annex V part 2.11, 106, 291						

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Form control F 31.01 - Related parties: Amounts to be paid and amounts receivable

Vertical control

010 = 020 + 030 + 040

010 ≥ 050

060 = 070 + 080

090 ≥ 100

Correlations between F 31.01 and F 01.01

F 31.01	relationship	F 01.01
020 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	070 + 097 + 142 + 260
030 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	080 + 098 + 120 + 143 + 182
040 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	030 + 040 + 090 + 099 + 130 + 144 + 183
010 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	030 + 040 + 050 + 096 + 100 + 141 + 181 + 260

Correlation between F 31.01 and F 01.02

F 31.01	relationship	F 01.02
080 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	050 + 090 + 130

Correlations between F 31.01 and F 08.01

F 31.01	relationship	F 08.01
070 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	050 (col.010 + col.020 + col.030) - 060 (col.010 + col.020 + col.030) - 110 (col.010 + col.020 + col.030)
080 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	360 (col.010 + col.020 + col.030)

Correlations between F 31.01 and F 09.01.1

F 31.01	relationship	F 09.01.1
090 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	col.010 (050 + 060 + 070 + 080 + 130 + 140 + 150 + 160 + 210 + 220 + 230 + 240) + col.020 (050 + 060 + 070 + 080 + 130 + 140 + 150 + 160 + 210 + 220 + 230 + 240) + col.030 (050 + 060 + 070 +

		080 + 130 + 140 + 150 + 160 + 210 + 220 + 230 + 240) + col.100 (050 + 060 + 070 + 080 + 130 + 140 + 150 + 160 + 210 + 220 + 230 + 240)
100 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	col.010 (021 + 101 + 181) + col.020 (021 + 101 + 181) + col.030 (021 + 101 + 181) + col.100 (021 + 101 + 181)

Correlation between F 31.01 and F 09.02

F 31.01	relationship	F 09.02
110 (col.010 + col.020 + col.030 + col.040 + col.050)	≤	col.020 (040 + 050 + 060 + 070) + col.010 (110 + 120 + 130 + 140) + col.020 (180 + 190 + 200 + 210)

REPORT FORM

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F 31.02 - RELATED PARTIES: EXPENSES AND INCOME GENERATED BY TRANSACTIONS

Position code	Indicator	References <i>Annex V part 2.288-289, 292-293</i>	Current period					
			The parent undertaking and entities that exercise joint control or have a significant influence	Subsidiaries and other entities in the same group	Associated entities and joint ventures	Key personnel in the management of the entity or parent undertaking	Other related parties	Other related parties
			<i>IAS 24.19(a),(b)</i>	<i>IAS 24.19(c)</i>	<i>IAS 24.19(d),(e)</i>	<i>IAS 24.19(f)</i>	<i>IAS 24.19(g)</i>	<i>NBM Regulation</i>
A	B	C	010	020	030	040	050	060
010	Interest revenue	<i>IAS 24.18(a); Annex V part 2.31</i>						
020	Interest expenses	<i>IAS 24.18(a); IAS 1.97; Annex V part 2.31</i>						
030	Dividend income	<i>IAS 24.18(a); Annex V part 2.40</i>						
040	Fee and commission income	<i>IAS 24.18(a); IFRS 7.20(c)</i>						
050	Fee and commission expenses	<i>IAS 24.18(a); IFRS 7.20(c)</i>						
060	Gains or (-) losses on derecognition of financial assets and liabilities that are not measured at fair value through profit or loss	<i>IAS 24.18(a)</i>						
070	Gains or (-) losses on derecognition of non-financial assets	<i>IAS 24.18(a); Annex V part 2.292</i>						
080	Impairment or (-) reversal of losses caused by impairment of non-performing exposures	<i>IAS 24.18(d); Annex V part 2.293</i>						
090	Provisions or (-) reversals of provisions for non-	<i>Annex V part 2.50, 293</i>						

	performing exposures							
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Name, surname of the authorized person who submitted the report _____
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Form control F 31.02 - Related parties: expenses and income generated by transactions with related parties

Control correlation between F 31.02 and F 02.00

F 31.02 (col.010 + col.020 + col.030 + col.040 + col.050)	relationship	F 02.00
010	≤	010
020	≤	090
040	≤	200
050	≤	210

F 40.00 - GROUP STRUCTURE

1. The F 40.00 report contains detailed information about the entities (subsidiaries, jointly controlled entities and associates) included in the consolidation perimeter at the reference date of FINREP reports at a consolidated level.

All subsidiaries are included in the report, regardless of the activity they carry out. Securities classified as „financial assets held for trading”, „financial assets designated as measured at fair value through profit or loss”, „available-for-sale financial assets” and treasury shares, i.e. own shares held by the reporting entity, are excluded from the scope of this form.

2. For the purpose of completing the F 40.00 report, the following specifications shall be taken into account:

1) „*LEI / IDNO code*” includes the LEI code or state identification code of the entity in which it invested. It will be indicated as follows:

a) for resident legal persons - the state identification number (IDNO) of the legal person or the tax code assigned by the tax authority - if the resident legal person does not have IDNO in accordance with the legislation in force;

b) for non-resident legal persons, indicate the LEI code, if it exists, otherwise indicate the state identification / registration number, preceded by the alpha 2 code of the country in which the non-resident is registered;

2) „*entity code*” is a line identification number and must be unique for each row in form 40.1. The code can not differ from one reference period to another. If an entity disappears from the group, its code is not assigned to another entity, and then the previously assigned code is reassigned to the entity when it reappears in the group structure. It will be indicated as follows:

a) for resident legal persons - the state identification number (IDNO) of the legal person or the tax code assigned by the tax authority - if the resident legal person does not have IDNO in accordance with the legislation in force;

b) for non-resident legal persons - an identification code of the entity in which it invested, assigned by the reporting entity.

3) „*entity name*” means the name of the entity in which it invested;

4) „*entry date*” means the date on which the investee entered the group's consolidation perimeter;

5) „*share capital of the investee*” means the total amount of capital issued by the investee at the reference date;

6) „*equity of the investee*”, „*total assets of the investee*” and „*profit or loss (a) of the investee*” include the amounts of those items in the latest financial statements of the entity in which it invested;

7) „*residence of the investee*” means the country of residence of the entity in which it invested. The alpha 3 code of the country of residence shall be indicated;

8) „*investee sector*” means the counterparty sector, as defined in the F04.00 completion report (Annex 4);

9) „*NACE / CAEM*” code is determined on the basis of the principal activity of the investee. For resident entities, the codes are used according to the Classification of Activities in the Moldovan Economy (CAEM), NACE codes are used for non-resident entities.

For non-financial corporations, CAEMs are reported starting with the first level of disaggregation (e.g. „C” (for the manufacturing industry), for financial corporations, CAEMs are

reported with a two-level breakdown level (e.g. „K65” (for insurance, reinsurance and pension fund activities, excluding those of the public social insurance system) or „K66” (for ancillary activities for financial intermediation and insurance activities), NACE codes will be indicated in a similar way;

10) „*equity participation (%)*” means the percentage of equity instruments held by the institution at the reference date;

11) „*voting rights (%)*” means the percentage of voting rights attaching to the holding instruments held by the institution at the reference date;

12) „*group structure (relationship)*” indicates the relationship between the parent company and the investee (subsidiary, joint venture or associate);

13) „*accounting treatment (accounting group)*” means the accounting treatment according to the accounting consolidation perimeter global consolidation method, proportionate consolidation, equivalence method or other method);

14) „*accounting treatment (CRR group)*” means the accounting treatment according to the CRR consolidation perimeter (global consolidation method, proportionate consolidation, equivalence method or other method);

15) „*accounting amount*” means the amounts reported in the reporting entity’s balance sheet for the investee, which are not consolidated by the comprehensive or proportional consolidation method;

16) „*acquisition cost*” means the amount paid by investors;

17) „*link, in terms of goodwill, with the investee*” means the amount of goodwill reported in the consolidated balance sheet of the reporting entity for the investee in the „*goodwill*” or „*investment in subsidiaries, joint ventures and associated entities*”;

18) „*fair value of investments for which there are published price quotations*” means the price at the reference date. This is indicated only if the instruments are quoted;

19) „*security code*” shall include the ISIN code of the security. For securities that do not have an ISIN code, it includes another code that uniquely identifies the security;

20) „*LEI code of the holding company*” is the LEI code of the holding company. If there is a LEI code for the holding company, it is reported;

21) „*holding company code*” is the identification code of the entity in the group holding the investment.

REPORT FORM

Bank code _____

As of _____

F 40.1 - GROUP STRUCTURE: "ENTITY BY ENTITY"

LEI/ IDN O code	Entit y Code	Name of entity	Date of entry	Share capital of the investe e	Ownersh ip of the investee	Total assets of the investee	Profit or (-) loss of the investee	Residenc e of the investee	The sector of the investe e	CAE M/ NAC E code	Equity participatio n (%)	Voting rights (%)	Group structure [relationshi p]	Accountin g treatment [accountin g group]	Accountin g treatment (CRR group)	Accountin g amount	Purchas e cost	Link, in terms of goodwil l, to the investee	The fair value of investmen ts for which there are published price quotations
<i>Annex V part 2.294-295, 296(a)</i>	<i>Annex V part 2.294-295, 296(b)</i>	<i>IFRS 12.12(a), 21(a)(i); Annex V part 2.294-295, 296(c)</i>	<i>Annex V part 2.294-295, 296(d)</i>	<i>Annex V part 2.294-295, 296(e)</i>	<i>IFRS 12.B12(b); Annex V part 2.294-295, 296(f)</i>	<i>IFRS 12.B12(b); Annex V part 2.294-295, 296(f)</i>	<i>IFRS 12.B12(b); Annex V part 2.294-295, 296(f)</i>	<i>IFRS 12.12.(b), 21.(a).(iii); Annex V part 2.294-295, 296(g)</i>	<i>Annex V part 2.294-295, 296(h)</i>	<i>Annex V part 2.294-295, 296(i)</i>	<i>IFRS 12.21(a)(iv); Annex V part 2.294-295, 296(j)</i>	<i>IFRS 12.21(a)(iv); Annex V part 2.294-295, 296(k)</i>	<i>IFRS 12.10(a)(i); Annex V part 2.294-295, 296(l)</i>	<i>IFRS 12.21(b); Annex V part 2.294-295, 296(m)</i>	<i>CRR articolul 18; Annex V part 2.294-295, 296(n)</i>	<i>Annex V part 2.294-295, 296(o)</i>	<i>Annex V part 2.294-295, 296(p)</i>	<i>Annex V part 2.294-295, 296(q)</i>	<i>IFRS 12.21(b)(iii); Annex V part 2.294-295, 296(r)</i>
010	020	030	040	050	060	070	080	090	095	100	110	120	130	140	150	160	170	180	190
...	...													x					

REPORT FORM

Bank code _____

As of _____

F 40.2 - GROUP STRUCTURE: „INSTRUMENT BY INSTRUMENT”

Security code	Entity code	LEI code of holding company	Holding company code	Name of the holding company	Equity participation (%)	Accounting amount	Purchase cost
<i>Annex V part 2.297(a)</i>	<i>Annex V part 2.296(b), 297(c)</i>	<i>Annex V part 2.297(b)</i>	<i>Annex V part 2.297(b)</i>		<i>Annex V part 2.296(j), 297(c)</i>	<i>Annex V part 2.296(o), 297(c)</i>	<i>Annex V part 2.296(p), 297(c)</i>
010	020	030	040	050	060	070	080

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 40.1 - Group structure: "entity by entity"

Horizontal control

110 ≤ 1

120 ≤ 1

060 ≤ 1

Form control F 40.2 - Group Structure: "instrument by instrument"

Horizontal control

060 ≤ 100

**F 42.00 - PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS:
THE ACCOUNTING AMOUNT DEPENDING ON THE EVALUATION METHOD**

1. The consolidated report F 42.00 discloses the value of property, plant and equipment, investment property and other intangible assets in F 01.01, divided according to the criteria used for their valuation (revaluation model, value model or cost model) in accordance with the entity's accounting policy included in the consolidation perimeter.

2. For the purpose of this report, the following specifications shall be taken into account:

1) Positions „*Property, plant and equipment*”, „*Investment property*” and „*Other intangible assets*” are reported according to the criteria used for their valuation.

2) „*Other intangible assets*” position includes all intangible assets except goodwill.

REPORT FORM

Bank code _____

As of _____

**F 42.00 - Property, plant and equipment and intangible assets: the accounting amount
depending on the evaluation method**

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

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 42.00 - Property, plant and equipment and intangible assets: the accounting amount according to the evaluation method

Vertical control

010 = 020 + 030

040 = 050 + 060

070 = 080 + 090

Control correlations between F 42.00 and F 01.01

F 42.00	relationship	F 01.01
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010	=	280
040	=	290
070	=	320

Correlations between F 42.00 and F 21.00

F 42.00	relationship	F 21.00
010	\geq	010
020	\geq	020
030	\geq	030
040	\geq	040
050	\geq	050
060	\geq	060
070	\geq	070
080	\geq	080
090	\geq	090

F 43.00 - PROVISIONS

1. The consolidated report F 43.00 shows the reconciliation between the accounting amount of the „Provisions” position in F 01.02 at the beginning and end of the period, divided by types of changes.

2. For the purpose of this report, the following specifications shall be taken into account:

1) Column „*Other commitments and guarantees given evaluated under IAS 37 and financial collateral valued under IFRS 4*” includes provisions assessed in accordance with IAS 37 and loan losses related to financial collateral treated as insurance contracts under IFRS 4.

2) For completing the „*Additional provisions, including increases in existing provisions*”, the turnover on the credit of the related accounts shall be considered.

3) For completing the „*(-) Amounts Used*” and „*Increase of the updated value [the passing of time] and the effect of any change in the rate of update*”, the debit of accounts for these positions shall be considered as appropriate.

REPORT FORM

Bank code _____

As of _____

F 43.00 – PROVISIONS

Position code	Indicator	References	Accounting amount <i>Annex V part 1.27</i>						Total	
			Pensions and other post-employment benefit obligations	Other long-term employee benefits	Reorganization	Legal causes in settlement and tax litigation	Other commitments and collateral given assessed under IAS 37 and financial collateral valued under IFRS 4	Other Provisions		
			<i>IAS 19.63; IAS 1.78(d); Annex V part 2.9</i>	<i>IAS 19.153; IAS 1.78(d); Annex V part 2.10</i>	<i>IAS 37.70-83</i>	<i>IAS 37.14</i>	<i>IAS 37; IFRS 4; Annex V part 2.304-305</i>	<i>IAS 37.14</i>		
A	B	C	010	020	030	040	055	060	070	
010	Opening balance [accounting amount at the beginning of the period]	<i>IAS 37.84(a)</i>	x							
020	Additional provisions, including increases in existing provisions	<i>IAS 37.84(b)</i>	x							
030	(-) Amounts used	<i>IAS 37.84(c)</i>	x							
040	(-) Amounts not used and recovered during the period	<i>IAS 37.84(d)</i>	x							
050	Increase of the updated value [time passage] and the effect of any change in the update rate	<i>IAS 37.84(e)</i>	x							
060	Other variations	-	x							
070	Closing balance [accounting amount at the end of the period]	<i>IAS 37.84(a)</i>	x							

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 43.00 - Provisions

Vertical control:

$$070 = 010 + 020 + 030 + 040 + 050 + 060$$

Horizontal control

$$\text{col.070} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.040} + \text{col.055} + \text{col.060}$$

Correlations between F 43.00 and F 01.02

F 43.00	relationship	F 01.02
070 (col.020)	=	190
070 (col.030)	=	200
070 (col.040)	=	210
070 (col.055)	=	220
070 (col.060)	=	230
070 (col.070)	≤	170

F 45.00 - BREAKDOWN OF CERTAIN ITEMS IN THE PROFIT OR LOSS STATEMENT

1. The consolidated report F 45.00 reflects the categories of gains (or income) and losses (or expenses) of certain items in the report F 02.00.

2. For the purpose of this report F 45.00, the following specifications shall be taken into account:

1) Table F 45.01 will reflect the gains and losses on financial assets and liabilities designated at fair value through profit or loss, broken down into accounting portfolios;

2) Table F45.01, „*Financial liabilities designated at fair value through profit or loss*” shall include only gains and losses due to changes in the credit risk of issuers of designated debt at fair value through profit or loss, in where the reporting entity has chosen to recognize those gains and losses in profit or loss, since recognition in other comprehensive income would have created or would have amplified an accounting mismatch.

3) Table F 45.02 will record the gains and losses associated with the derecognition of non-financial assets; Gains or losses on derecognizing non-financial assets are classified by asset type; each line item includes the gain or loss on assets that have been derecognized. Other assets include other property, plant and equipment, intangible assets and investments not reported elsewhere.

4) In Table F 45.03, „*Other operating income and expense*” are classified as follows: fair value adjustments of property, plant and equipment measured using the fair value model; rental income and direct operating expenses related to investment property; income and expense related to operating leases, other than investment property, other income and operating expenses.

5) In Table F45.03, „*Operating leases other than investment property*” include, for the „*income*” column, the gains obtained and for the "*Expenses*" column the costs borne by the reporting entity as the lessor in its operating leases. The costs of the reporting entity as lessee will be presented separately under „*other operating income and expense*” position.

6) Gains or losses on derecognition and revaluation of gold holdings, other precious metals and other commodities valued at fair value less costs to sell are reported under „*Other*” position.

3. Allocation by type of counterparty will be made according to the terms specified in F 04.00 - Breakdown of financial assets by instruments and by sectors of counterparties.

REPORT FORM

Bank code _____

As of _____

F 45.01 - GAINS OR LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, BROKEN DOWN INTO ACCOUNTING PORTFOLIOS

Position code	Indicator	References	Current period	Changes in fair value due to credit risk
				<i>Annex V part 2.312</i>
A	B	C	010	020
010	Financial assets designated at fair value through profit or loss	<i>IFRS 7.20(a)(i); IFRS 9.4.1.5</i>		x
020	Financial liabilities designated at fair value through profit or loss	<i>IFRS 7.20(a)(i); IFRS 9.4.2.2</i>		
030	GAINS OR (-) LOSSES RELATED TO FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS	<i>IFRS 7.20(a)(i)</i>		x

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 45.01 - Gains or losses on financial assets and liabilities designated at fair value through profit or loss, broken down into accounting portfolios

Vertical control:

For column 010, the following correlation is respected:

030 = 010 + 020

Correlation between F 45.01 and F 02.00

F 45.01	relationship	F 02.00
030 (col.010)	=	290

Correlation between F 45.01 and F 16.05

F 45.01 (col.010)	relationship	F 16.05 (col.010)
030	=	070

REPORT FORM

Bank code _____

As of _____

F 45.02 - GAINS OR LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS

Position code	Indicator	References	Current period
			<i>Annex V part 2.313</i>
A	B	C	010
020	Investment property	<i>IAS 40.69; IAS 1.34(a), 98(d)</i>	
030	Intangible assets	<i>IAS 38.113-115A; IAS 1.34(a)</i>	
040	Other assets	<i>IAS 1.34 (a)</i>	
050	GAINS OR (-) LOSSES ON DERECOGNITION OF NON-FINANCIAL ASSETS	<i>IAS 1.34</i>	

Name, surname of the authorized person who submitted the report _____

Phone number _____

Date of report submission _____

Form control F 45.02 - Gains or losses on derecognition of non-financial assets

Vertical control

050 = 020 + 030 + 040

Correlation between F 45.02 and F 02.00

F 45.02	relationship	F 02.00
050	=	330

REPORT FORM

Bank code _____

As of _____

F 45.03 - OTHER OPERATING INCOME AND EXPENSE

Position code	Indicator	References	Income	Expense
			010	020
A	B	C		
010	Changes in fair value of property, plant and equipment valued using the fair value model	<i>IAS 40.76(d); Annex V part 2.314</i>		
020	Investment property	<i>IAS 40.75(f); Annex V part 2.314</i>		
030	Operating leases other than investment property	<i>IAS 17.50, 51, 56(b); Annex V part 2.315</i>		
040	Other	<i>Annex V part 2.316</i>		
050	OTHER OPERATING INCOME AND EXPENSES	<i>Annex V part 2.314-316</i>		

Name, surname of the authorized person who submitted the report _____

Phone number _____

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Form control F 45.03 - Other operating income and expense

Vertical control

$$050 = 010 + 020 + 030 + 040$$

Correlations between F 45.03 and F 02.00

F 45.03	relationship	F 02.00
050 (col.010)	=	340
050 (col.020)	=	350

F 46.00 - STATUS OF CHANGES IN EQUITY

1. The consolidated report F 46.00 shows the reconciliation between the accounting amount at the beginning of the period (opening balance) and at the end of the period (closing balance) for each component of equity (Share capital, share premiums, reserves, etc.).

2. For the purpose of this report, the following specifications shall be taken into account:

1) "*Transfers between equity components*" include all amounts transferred under equity, including gains and losses due to own credit risk related to designated liabilities as at fair value through profit or loss, and cumulative fair value adjustments for instruments at fair value through other items of comprehensive income that are transferred to other equity components when derecognizing the financial instruments in question.

2) Changes in equity between the beginning and the end of the reference period reflect the increase or decrease of the net asset over the reference period.

3) Adjustments resulting from changes in accounting policies will be presented separately from those resulting from the correction of errors for each item of equity.

4) Retrospective adjustments and restatements will not be reflected as changes in equity but as adjustments to the opening balance of the reported income.

REPORT FORM

Bank code _____

As of _____

F 46.00 – STATUS OF CHANGES IN EQUITY

Position code	Sources of change in equity	References	Share capital	Issue premiums	Equity instruments issued other than capital	Other equity instruments	Other accumulated comprehensive income items	Reported income	Revaluation reserves	Other reserves	(-) Treasury shares	Profit or (-) loss attributable to the owners of the parent company	(-) Interim dividends	Minority interests		Total
														Other accumulated comprehensive income items	Other items	
A	B	C	010	020	030	040	050	060	070	080	090	100	110	120	130	140
010	Opening balance [before rework]															
020	Effect of error correction	<i>IAS 1.106.(b); IAS 8.42</i>														
030	Effect of changes in accounting policies	<i>IAS 1.106.(b); IAS 1.IG6; IAS 8.22</i>														
040	Opening Balance [Current Period]															
050	Ordinary Shares Issues	<i>IAS 1.106.(d).(iii)</i>			x	x	x				x	x	x	x		

060	Preferential Shares Issues	<i>IAS 1.106.(d).(iii)</i>				x	x				x	x	x	x		
070	Issues of other equity instruments	<i>IAS 1.106.(d).(iii)</i>	x	x		x	x				x	x	x	x		
080	Exercise or expiration of other equity instruments issued	<i>IAS 1.106.(d).(iii)</i>	x	x		x	x				x	x	x	x		
090	Conversion of debt into equity	<i>IAS 1.106.(d).(iii)</i>					x		x			x	x	x		
100	Reducing capital	<i>IAS 1.106.(d).(iii)</i>			x	x	x						x	x		
110	Dividends	<i>IAS 1.106.(d).(iii); IAS 32.35; IAS 1.IG6</i>					x					x		x		
120	Purchase of treasury shares	<i>IAS 1.106.(d).(iii); IAS 32.33</i>	x	x	x	x	x					x	x			
130	Sale or cancellation of treasury shares	<i>IAS 1.106.(d).(iii); IAS 32.33</i>	x	x	x	x	x					x	x			
140	Reclassification of financial instruments from equity into debt	<i>IAS 1.106.(d).(iii)</i>					x	x	x	x	x	x	x	x		
150	Reclassification of financial instruments from debt into equity	<i>IAS 1.106.(d).(iii)</i>					x	x	x	x	x	x	x	x		
160	Transfers between equity components	<i>IAS 1.106.(d).(iii); Annex V part 2.318</i>	x	x						x						
170	Increases or (-) write-downs of equity arising from business combinations	<i>IAS 1.106.(d).(iii)</i>										x	x	x		
180	Share-based payments	<i>IAS 1.106.(d).(iii); IFRS 2.10</i>			x		x	x	x	x		x	x	x		
190	Other increases or decreases in equity	<i>IAS 1.106.(d)</i>	x	x												
200	Total comprehensive income for the year	<i>IAS 1.106.(d).(i)-(ii); IAS 1.81A.(c); IAS 1.IG6</i>	x	x	x	x		x	x	x	x		x			
210	Closing balance [current period]															

Name, surname of the authorized person who submitted the report

Phone number

Date of report submission

Form control F 46.00 - Statement of changes in equity

Vertical control:

For each column the following correlation is observed:

$$040 = 010 + 020 + 030$$

For columns 010 and 020 the following correlation is respected:

$$210 = 040 + 050 + 060 + 090 + 100 + 110 + 140 + 150 + 170 + 180$$

For column 030, the following correlation is respected:

$$210 = 040 + 060 + 070 + 080 + 090 + 110 + 140 + 150 + 160 + 170 + 190$$

For column 040, the following correlation is respected:

$$210 = 040 + 090 + 110 + 140 + 150 + 160 + 170 + 180 + 190$$

For column 050, the following correlation is respected:

$$210 = 040 + 160 + 170 + 190 + 200$$

For column 060, the following correlation is respected:

$$210 = 040 + 050 + 060 + 070 + 080 + 090 + 100 + 110 + 120 + 130 + 160 + 170 + 190$$

For column 070, the following correlation is respected:

$$210 = 040 + 050 + 060 + 070 + 080 + 100 + 110 + 120 + 130 + 160 + 170 + 190$$

For column 080, the following correlation is respected:

$$210 = 040 + 050 + 060 + 070 + 080 + 090 + 100 + 110 + 120 + 130 + 170 + 190$$

For column 090, the following correlation is respected:

$$210 = 040 + 090 + 100 + 110 + 120 + 130 + 160 + 170 + 180 + 190$$

For column 100 the following correlation is respected:

$$210 = 040 + 100 + 160 + 190 + 200$$

For column 110, the following correlation is respected:

$$210 = 040 + 110 + 160 + 190$$

For column 120 the following correlation is respected:

$$210 = 040 + 120 + 130 + 160 + 190 + 200$$

For the columns 130, 140, the following correlation is respected:

$$210 = 040 + 050 + 060 + 070 + 080 + 090 + 100 + 110 + 120 + 130 + 140 + 150 + 160 + 170 + 180 + 190 + 200$$

Horizontal control:

For rows 010, 020, 030, 040 and 210 the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.040} + \text{col.050} + \text{col.060} + \text{col.070} + \text{col.080} + \text{col.090} + \text{col.100} + \text{col.110}$$

For row 050, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.060} + \text{col.070} + \text{col.080}$$

For row 060, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.060} + \text{col.070} + \text{col.080}$$

For the rows 070 and 080, the following correlation is respected:

$$\text{col.140} = \text{col.030} + \text{col.060} + \text{col.070} + \text{col.080}$$

For row 090, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.040} + \text{col.060} + \text{col.080} + \text{col.090}$$

For row 100 the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.060} + \text{col.070} + \text{col.080} + \text{col.090} + \text{col.100}$$

For row 110, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.040} + \text{col.060} + \text{col.070} + \text{col.080} + \text{col.090} + \text{col.110}$$

For the rows 120 and 130, the following correlation is respected:

$$\text{col.140} = \text{col.060} + \text{col.070} + \text{col.080} + \text{col.090}$$

For the rows 140 and 150, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.040}$$

For row 160 the following correlation is respected:

$$\text{col.140} = \text{col.030} + \text{col.040} + \text{col.050} + \text{col.060} + \text{col.070} + \text{col.090} + \text{col.100} + \text{col.110}$$

For row 170, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.030} + \text{col.040} + \text{col.050} + \text{col.060} + \text{col.070} + \text{col.080} + \text{col.090}$$

For row 180, the following correlation is respected:

$$\text{col.140} = \text{col.010} + \text{col.020} + \text{col.040} + \text{col.090}$$

For row 190, the following correlation is respected:

$$\text{col.140} = \text{col.030} + \text{col.040} + \text{col.050} + \text{col.060} + \text{col.070} + \text{col.080} + \text{col.090} + \text{col.100} + \text{col.110}$$

For row 200, the following correlation is respected:
 $\text{col.140} = \text{col.050} + \text{col.100}$

Control correlation between F 46.00 and F 01.03

F 46.00 (rd. 210)	relationship	F 01.03
Col.010	=	010
Col.020	=	040
Col.030	=	050
Col.040	=	080
Col.050	=	090
Col.060	=	190
Col.070	=	200
Col.080	=	210
Col.090	=	240
Col.100	=	250
Col.110	=	260
Col.140	=	300

Control correlation between F 46.00 and F 03.00

F 46.00	relationship	F 03.00
200 (col.140)	=	340
200 (col.120) + 200 (col.130)	=	350

