



1. Balance Sheet - Forecast data (Assets)

1.1 Assets		References	Forecast - end current year 010	Forecast - end next year 020
			SA	SA
010	Cash, cash balances at central banks and other demand deposits	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1		
030	Cash balances at central banks	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3		
050	Financial assets held for trading	IFRS 9.Appendix A		
060	Derivatives	IFRS 9.Appendix A		
070	Equity instruments	IAS 32.11		
080	Debt securities	Annex V.Part 1.31		
090	Loans and advances	Annex V.Part 1.32		
096	Non-trading financial assets mandatorily at fair value through profit or loss	IFRS 7.8(a)(ii); IFRS 9.4.1.4		
097	Equity instruments	IAS 32.11		
098	Debt securities	Annex V.Part 1.31		
099	Loans and advances	Annex V.Part 1.32		
100	Financial assets designated at fair value through profit or loss	IFRS 7.8(a)(i); IFRS 9.4.1.5		
120	Debt securities	Annex V.Part 1.31		
130	Loans and advances	Annex V.Part 1.32		
141	Financial assets at fair value through other comprehensive income	IFRS 7.8(h); IFRS 9.4.1.2A		
142	Equity instruments	IAS 32.11		
143	Debt securities	Annex V.Part 1.31		
144	Loans and advances	Annex V.Part 1.32		
181	Financial assets at amortised cost	IFRS 7.8(f); IFRS 9.4.1.2		
182	Debt securities	Annex V.Part 1.31		
183	Loans and advances	Annex V.Part 1.32		
240	Derivatives – Hedge accounting	IFRS 9.6.2.1; Annex V.Part 1.22		
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	IAS 39.89A(a); IFRS 9.6.5.8		
260	Investments in subsidiaries, joint ventures and associates	IAS 1.54(e); Annex V.Part 1.21, Part 2.4		
270	Tangible assets			
280	Property, Plant and Equipment	IAS 16.6; IAS 1.54(a)		
290	Investment property	IAS 40.5; IAS 1.54(b)		
300	Intangible assets	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	IAS 38.8,118		
330	Tax assets	IAS 1.54(n-o)		
340	Current tax assets	IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale	IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
380	TOTAL ASSETS	IAS 1.9(a), IG 6		



1. Balance Sheet - Forecast data (Assets)

1.1 Assets		References National GAAP based on BAD	References National GAAP compatible IFRS	Forecast - end	Forecast - end
				current year 010	next year 020
				SA	SA
010	Cash, cash balances at central banks and other demand deposits	BAD art 4.Assets(1)	IAS 1.54 (i)		
020	Cash on hand	Annex V.Part 2.1	Annex V.Part 2.1		
030	Cash balances at central banks	BAD art 13(2); Annex V.Part 2.2	Annex V.Part 2.2		
040	Other demand deposits	Annex V.Part 2.3	Annex V.Part 2.3		
050	Financial assets held for trading		IFRS 9.Appendix A		
060	Derivatives		IFRS 9.Appendix A		
070	Equity instruments		IAS 32.11		
080	Debt securities		Annex V.Part 1.31		
090	Loans and advances		Annex V.Part 1.32		
091	Trading financial assets	BAD Article 32-33; Annex V.Part 1.17			
092	Derivatives	CRR Annex II; Annex V.Part 1.17, 27			
093	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5			
094	Debt securities	Annex V.Part 1.31			
095	Loans and advances	Annex V.Part 1.32			
096	Non-trading financial assets mandatorily at fair value through profit or loss		IFRS 7.8(a)(ii); IFRS 9.4.1.4		
097	Equity instruments		IAS 32.11		
098	Debt securities		Annex V.Part 1.31		
099	Loans and advances		Annex V.Part 1.32		
100	Financial assets designated at fair value through profit or loss	Accounting Directive art 8(1)(a), (6)	IFRS 7.8(a)(i); IFRS 9.4.1.5		
110	Equity instruments				
120	Debt securities	Annex V.Part 1.31	Annex V.Part 1.31		
130	Loans and advances	Annex V.Part 1.32	Annex V.Part 1.32		
141	Financial assets at fair value through other comprehensive income		IFRS 7.8(h); IFRS 9.4.1.2A		
142	Equity instruments		IAS 32.11		
143	Debt securities		Annex V.Part 1.31		
144	Loans and advances		Annex V.Part 1.32		
171	Non-trading non-derivative financial assets measured at fair value through profit or loss	BAD art 36(2)			
172	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5			
173	Debt securities	Annex V.Part 1.31			
174	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32			
175	Non-trading non-derivative financial assets measured at fair value to equity	Accounting Directive art 8(1)(a), (8)			
176	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5			
177	Debt securities	Annex V.Part 1.31			
178	Loans and advances	Accounting Directive art 8(1)(a), (4)(b); Annex V.Part 1.32			
181	Financial assets at amortised cost		IFRS 7.8(f); IFRS 9.4.1.2		
182	Debt securities		Annex V.Part 1.31		
183	Loans and advances		Annex V.Part 1.32		
231	Non-trading non-derivative financial assets measured at a cost-based method	BAD art 35; Accounting Directive Article 6(1)(i) and Article 8(2); Annex V.Part 1.18, 19			
390	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5			
232	Debt securities	Annex V.Part 1.31			
233	Loans and advances	Annex V.Part 1.32			
234	Other non-trading non-derivative financial assets	BAD art 37; Accounting Directive Article 12(7); Annex V.Part 1.20			
235	Equity instruments	ECB/2013/33 Annex 2.Part 2.4-5			
236	Debt securities	Annex V.Part 1.31			
237	Loans and advances	Annex V.Part 1.32			
240	Derivatives – Hedge accounting	Accounting Directive art 8(1)(a), (6), (8); IAS 39.9; Annex V.Part 1.22	IFRS 9.6.2.1; Annex V.Part 1.22		
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	Accounting Directive art 8(5), (6); IAS 39.89A (a)	IAS 39.89A(a); IFRS 9.6.5.8		
260	Investments in subsidiaries, joint ventures and associates	BAD art 4.Assets(7)-(8); Accounting Directive art 2(2); Annex V.Part 1.21, Part 2.4	IAS 1.54(e); Annex V.Part 1.21, Part 2.4		
270	Tangible assets	BAD art 4.Assets(10)			
280	Property, Plant and Equipment		IAS 16.6; IAS 1.54(a)		
290	Investment property		IAS 40.5; IAS 1.54(b)		
300	Intangible assets	BAD art 4.Assets(9); CRR art 4(1)(115)	IAS 1.54(c); CRR art 4(1)(115)		
310	Goodwill	BAD art 4.Assets(9); CRR art 4(1)(113)	IFRS 3.B67(d); CRR art 4(1)(113)		
320	Other intangible assets	BAD art 4.Assets(9)	IAS 38.8,118		
330	Tax assets		IAS 1.54(n-o)		
340	Current tax assets		IAS 1.54(n); IAS 12.5		
350	Deferred tax assets	Accounting Directive art 17(1)(f); CRR art 4(1)(106)	IAS 1.54(o); IAS 12.5; CRR art 4(1)(106)		
360	Other assets	Annex V.Part 2.5, 6	Annex V.Part 2.5		
370	Non-current assets and disposal groups classified as held for sale		IAS 1.54(j); IFRS 5.38, Annex V.Part 2.7		
375	(-) Haircuts for trading assets at fair value	Annex V Part 1.29			
380	TOTAL ASSETS	BAD art 4 Assets	IAS 1.9(a), IG 6		