



**1. Balance Sheet - Forecast data (Liabilities)**

1.2 Liabilities		References	Forecast - end current year 010	Forecast - end next year 020
			SA	SA
010	<b>Financial liabilities held for trading</b>	<i>IFRS 7.8 (e) (ii); IFRS 9.BA.6</i>		
020	Derivatives	<i>IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)</i>		
030	Short positions	<i>IFRS 9.BA7(b)</i>		
040	Deposits	<i>ECB/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	<b>Financial liabilities designated at fair value through profit or loss</b>	<i>IFRS 7.8 (e)(i); IFRS 9.4.2.2</i>		
080	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		
090	Debt securities issued	<i>Annex V.Part 1.37</i>		
100	Other financial liabilities	<i>Annex V.Part 1.38-41</i>		
110	<b>Financial liabilities measured at amortised cost</b>	<i>IFRS 7.8(g); IFRS 9.4.2.1</i>		
120	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		
130	Debt securities issued	<i>Annex V.Part 1.37</i>		
140	Other financial liabilities	<i>Annex V.Part 1.38-41</i>		
150	<b>Derivatives – Hedge accounting</b>	<i>IFRS 9.6.2.1; Annex V.Part 1.26</i>		
160	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	<i>IAS 39.89A(b); IFRS 9.6.5.8</i>		
170	<b>Provisions</b>	<i>IAS 37.10; IAS 1.54(l)</i>		
180	Pensions and other post employment defined benefit obligations	<i>IAS 19.63; IAS 1.78(d); Annex V.Part 2.9</i>		
190	Other long term employee benefits	<i>IAS 19.153; IAS 1.78(d); Annex V.Part 2.10</i>		
200	Restructuring	<i>IAS 37.71, 84(a)</i>		
210	Pending legal issues and tax litigation	<i>IAS 37.Appendix C. Examples 6 and 10</i>		
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>		
230	Other provisions	<i>IAS 37.14</i>		
240	<b>Tax liabilities</b>	<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 art 4(108)</i>		
270	<b>Share capital repayable on demand</b>	<i>IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12</i>		
280	<b>Other liabilities</b>	<i>Annex V.Part 2.13</i>		
290	<b>Liabilities included in disposal groups classified as held for sale</b>	<i>IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14</i>		
300	<b>TOTAL LIABILITIES</b>	<i>IAS 1.9(b); IG 6</i>		



**1. Balance Sheet - Forecast data (Liabilities)**

1.2 Liabilities		References National GAAP based on BAD	References National GAAP compatible IFRS	Forecast - end current year	Forecast - end next year
				010	020
				SA	SA
010	<b>Financial liabilities held for trading</b>		IFRS 7.8 (e) (ii); IFRS 9.BA.6		
020	Derivatives		IFRS 9.Appendix A; IFRS 9.4.2.1(a); IFRS 9.BA.7(a)		
030	Short positions		IFRS 9.BA7(b)		
040	Deposits		ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
050	Debt securities issued		Annex V.Part 1.37		
060	Other financial liabilities		Annex V.Part 1.38-41		
061	<b>Trading financial liabilities</b>	Accounting Directive art 8(1)(a),(3),(6)			
062	Derivatives	CRR Annex II; Annex V.Part 1.25			
063	Short positions				
064	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36			
065	Debt securities issued	Annex V.Part 1.37			
066	Other financial liabilities	Annex V.Part 1.38-41			
070	<b>Financial liabilities designated at fair value through profit or loss</b>	Accounting Directive art 8(1)(a),(6); IAS 39.9	IFRS 7.8 (e)(i); IFRS 9.4.2.2		
080	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
090	Debt securities issued	Annex V.Part 1.37	Annex V.Part 1.37		
100	Other financial liabilities	Annex V.Part 1.38-41	Annex V.Part 1.38-41		
110	<b>Financial liabilities measured at amortised cost</b>		IFRS 7.8(g); IFRS 9.4.2.1		
120	Deposits		ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36		
130	Debt securities issued		Annex V.Part 1.37		
140	Other financial liabilities		Annex V.Part 1.38-41		
141	<b>Non-trading non-derivative financial liabilities measured at a cost-based method</b>	Accounting Directive art 8(3)			
142	Deposits	ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36			
143	Debt securities issued	Annex V.Part 1.37			
144	Other financial liabilities	Annex V.Part 1.38-41			
150	<b>Derivatives – Hedge accounting</b>	Accounting Directive art 8(1)(a),(6), (B)(a); Annex V.Part 1.26	IFRS 9.6.2.1; Annex V.Part 1.26		
160	<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	Accounting Directive art 8(5),(6); Annex V.Part 2.8; IAS 39.89A(b)	IAS 39.89A(b), IFRS 9.6.5.8		
170	<b>Provisions</b>	BAD art 4.Liabilities(6)	IAS 37.10; IAS 1.54(l)		
175	Funds for general banking risks [if presented within liabilities]	BAD art 38.1; CRR art 4(112); Annex V.Part 2.15			
180	Pensions and other post employment defined benefit obligations	Annex V.Part 2.9	IAS 19.63; IAS 1.78(d); Annex V.Part 2.9		
190	Other long term employee benefits	Annex V.Part 2.10	IAS 19.153; IAS 1.78(d); Annex V.Part 2.10		
200	Restructuring		IAS 37.71, 84(a)		
210	Pending legal issues and tax litigation		IAS 37.Appendix C. Examples 6 and 10		
220	Commitments and guarantees given	BAD Article 4 Liabilities (6)(c), Off balance sheet items, Article 27(11), Article 28(8), Article 33	IFRS 9.4.2.1(c),(d), 9.5.5, 9.B2.5; IAS 37, IFRS 4, Annex V.Part 2.11		
230	Other provisions	BAD Article 4 Liabilities (6)(c), Off balance sheet items	IAS 37.14		
240	<b>Tax liabilities</b>		IAS 1.54(n-o)		
250	Current tax liabilities		IAS 1.54(n); IAS 12.5		
260	Deferred tax liabilities	Accounting Directive art 17(1)(f); CRR art 4(108)	IAS 1.54(o); IAS 12.5; CRR art 4(108)		
270	<b>Share capital repayable on demand</b>		IAS 32 IE 33; IFRIC 2; Annex V.Part 2.12		
280	<b>Other liabilities</b>	Annex V.Part 2.13	Annex V.Part 2.13		
290	<b>Liabilities included in disposal groups classified as held for sale</b>		IAS 1.54 (p); IFRS 5.38, Annex V.Part 2.14		
295	<b>Haircuts for trading liabilities at fair value</b>	Annex V.Part 1.29			
300	<b>TOTAL LIABILITIES</b>		IAS 1.9(b); IG 6		