



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

| 1.3 Equity |  | References   | Forecast - end<br>current year<br>010 | Forecast - end<br>next year<br>020 |
|------------|--|--|---------------------------------------|------------------------------------|
|            |  |  | SA                                    | SA                                 |
| 010        | <b>Capital</b>   | IAS 1.54(r), BAD art 22  |                                       |                                    |
| 020        | Paid up capital  | IAS 1.78(e)  |                                       |                                    |
| 030        | Unpaid capital which has been called up  | Annex V.Part 2.14  |                                       |                                    |
| 040        | <b>Share premium</b>   | IAS 1.78(e); CRR art 4(124)  |                                       |                                    |
| 050        | <b>Equity instruments issued other than capital</b>  | Annex V.Part 2.18-19   |                                       |                                    |
| 060        | Equity component of compound financial instruments   | IAS 32.28-29; Annex V.Part 2.18  |                                       |                                    |
| 070        | Other equity instruments issued  | Annex V.Part 2.19  |                                       |                                    |
| 080        | <b>Other equity</b>  | IFRS 2.10; Annex V.Part 2.20   |                                       |                                    |
| 090        | <b>Accumulated other comprehensive income</b>  | CRR art 4(100)   |                                       |                                    |
| 095        | Items that will not be reclassified to profit or loss  | IAS 1.82A(a)   |                                       |                                    |
| 100        | Tangible assets  | IAS 16.39-41   |                                       |                                    |
| 110        | Intangible assets  | IAS 38.85-87   |                                       |                                    |
| 120        | Actuarial gains or (-) losses on defined benefit pension plans   | IAS 1.7, IG6; IAS 19.120(c)  |                                       |                                    |
| 122        | Non-current assets and disposal groups classified as held for sale   | IFRS 5.38, IG Example 12   |                                       |                                    |
| 124        | Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates                         | IAS 1.IG6; IAS 28.10   |                                       |                                    |
| 320        | Fair value changes of equity instruments measured at fair value through other comprehensive income                                 | IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21  |                                       |                                    |
| 330        | Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income        | IAS 1.7(e); IFRS 9.5.7.5; 6.5.3; IFRS 7.24C; Annex V.Part 2.22                                   |                                       |                                    |
| 340        | Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]                   | IFRS 9.5.7.5; 6.5.8(b); Annex V.Part 2.22  |                                       |                                    |
| 350        | Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]            | IAS 1.7(e); IFRS 9.5.7.5; 6.5.8(a); Annex V.Part 2.57  |                                       |                                    |
| 360        | Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk      | IAS 1.7(f); IFRS 9 5.7.7; Annex V.Part 2.23  |                                       |                                    |
| 128        | Items that may be reclassified to profit or loss   | IAS 1.82A(a) (ii)  |                                       |                                    |
| 130        | Hedge of net investments in foreign operations [effective portion]   | 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       |                                       |                                    |
| 140        | Foreign currency translation   | IAS 21.52(b); IAS 21.32, 38-49   |                                       |                                    |
| 150        | Hedging derivatives. Cash flow hedges reserve [effective portion]  | 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 |                                       |                                    |
| 155        | Fair value changes of debt instruments measured at fair value through other comprehensive income                                   | IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26  |                                       |                                    |
| 165        | Hedging instruments [not designated elements]  | IAS 1.7(g)(h); IFRS 9.6.5.15, .6.5.16; IFRS 7.24C E (b)(c); Annex V.Part 2.60                    |                                       |                                    |
| 170        | Non-current assets and disposal groups classified as held for sale   | IFRS 5.38, IG Example 12   |                                       |                                    |
| 180        | Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates                         | IAS 1.IG6; IAS 28.10   |                                       |                                    |
| 190        | <b>Retained earnings</b>   | CRR art 4(123)   |                                       |                                    |
| 200        | <b>Revaluation reserves</b>  | IFRS 1.30, D5-D8; Annex V.Part 2.28  |                                       |                                    |
| 210        | <b>Other reserves</b>  | IAS 1.54; IAS 1.78(e)  |                                       |                                    |
| 220        | Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method | IAS 28.11; Annex V.Part 2.29   |                                       |                                    |
| 230        | Other  | Annex V.Part 2.29  |                                       |                                    |
| 240        | <b>(-) Treasury shares</b>   | IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30                                   |                                       |                                    |
| 250        | <b>Profit or loss attributable to owners of the parent</b>   | IAS 1.81B (b)(ii)  |                                       |                                    |
| 260        | <b>(-) Interim dividends</b>   | IAS 32.35  |                                       |                                    |
| 270        | <b>Minority interests [Non-controlling interests]</b>  | IAS 1.54(q)  |                                       |                                    |
| 280        | Accumulated Other Comprehensive Income   | CRR art 4(100)   |                                       |                                    |
| 290        | Other items  |  |                                       |                                    |
| 300        | <b>TOTAL EQUITY</b>  | IAS 1.9(c), IG 6   |                                       |                                    |
| 310        | <b>TOTAL EQUITY AND TOTAL LIABILITIES</b>  | IAS 1.IG6  |                                       |                                    |



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

| 1.3 Equity |  | References National GAAP based on BAD   | References National GAAP compatible IFRS  | Forecast - end current year 010 | Forecast - end next year 020 |
|------------|--|---|---|---------------------------------|------------------------------|
|            |  |   |   | SA                              | SA                           |
| 010        | <b>Capital</b>   | BAD art 4.Liabilities(9), BAD art 22  | IAS 1.54(r), BAD art 22   |                                 |                              |
| 020        | Paid up capital  | BAD art 4.Liabilities(9)  | IAS 1.78(e)   |                                 |                              |
| 030        | Unpaid capital which has been called up  | BAD art 4.Liabilities(9); Annex V.Part 2.17   | Annex V.Part 2.14   |                                 |                              |
| 040        | <b>Share premium</b>   | BAD art 4.Liabilities(10); CRR art 4(124)   | IAS 1.78(e); CRR art 4(124)   |                                 |                              |
| 050        | <b>Equity instruments issued other than capital</b>  | Annex V.Part 2.18-19  | Annex V.Part 2.18-19  |                                 |                              |
| 060        | Equity component of compound financial instruments   | Accounting Directive art 8(6); Annex V.Part 2.18  | IAS 32.28-29; Annex V.Part 2.18   |                                 |                              |
| 070        | Other equity instruments issued  | Annex V.Part 2.19   | Annex V.Part 2.19   |                                 |                              |
| 080        | <b>Other equity</b>  | Annex V.Part 2.20   | IFRS 2.10; Annex V.Part 2.20  |                                 |                              |
| 090        | <b>Accumulated other comprehensive income</b>  | CRR art 4(100)  | CRR art 4(100)  |                                 |                              |
| 095        | Items that will not be reclassified to profit or loss  |   | IAS 1.82A(a)  |                                 |                              |
| 100        | Tangible assets  |   | IAS 16.39-41  |                                 |                              |
| 110        | Intangible assets  |   | IAS 38.85-87  |                                 |                              |
| 120        | Actuarial gains or (-) losses on defined benefit pension plans   |   | IAS 1.7, IG6; IAS 19.120(c)   |                                 |                              |
| 122        | Non-current assets and disposal groups classified as held for sale   |   | IFRS 5.38, IG Example 12  |                                 |                              |
| 124        | Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates                         |   | IAS 1.IG6; IAS 28.10  |                                 |                              |
| 320        | Fair value changes of equity instruments measured at fair value through other comprehensive income                                 |   | IAS 1.7(d); IFRS 9 5.7.5, B5.7.1; Annex V.Part 2.21   |                                 |                              |
| 330        | Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income        |   | IAS 1.7(e); IFRS 9 5.7.5; 6.5.3; IFRS 7.24C; Annex V.Part 2.22                                  |                                 |                              |
| 340        | Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]                   |   | IFRS 9.5.7.5; 6.5.8(b); Annex V.Part 2.22   |                                 |                              |
| 350        | Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]            |   | IAS 1.7(e); IFRS 9.5.7.5; 6.5.8(a); Annex V.Part 2.57   |                                 |                              |
| 360        | Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk      |   | IAS 1.7(f); IFRS 9 5.7.7; Annex V.Part 2.23   |                                 |                              |
| 128        | Items that may be reclassified to profit or loss   |   | IAS 1.82A(a) (ii)   |                                 |                              |
| 130        | Hedge of net investments in foreign operations [effective portion]   | Accounting Directive art 8(1)(a), (6)(8)  | 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       |                                 |                              |
| 140        | Foreign currency translation   | BAD art 39(6)   | IAS 21.52(b); IAS 21.32, 38-49  |                                 |                              |
| 150        | Hedging derivatives. Cash flow hedges reserve [effective portion]  | Accounting Directive art 8(1)(a), (6)(8)  | 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 |                                 |                              |
| 155        | Fair value changes of debt instruments measured at fair value through other comprehensive income                                   |   | IAS 1.7(da); IFRS 9.4.1.2A; 5.7.10; Annex V.Part 2.26   |                                 |                              |
| 165        | Hedging instruments [not designated elements]  |   | IAS 1.7(g)(h); IFRS 9.6.5.15; 6.5.16; IFRS 7.24C E (b)(c); Annex V.Part 2.60                    |                                 |                              |
| 170        | Non-current assets and disposal groups classified as held for sale   |   | IFRS 5.38, IG Example 12  |                                 |                              |
| 180        | Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates                         |   | IAS 1.IG6; IAS 28.10  |                                 |                              |
| 190        | <b>Retained earnings</b>   | BAD art 4.Liabilities(13); CRR art 4(123)   | CRR art 4(123)  |                                 |                              |
| 200        | <b>Revaluation reserves</b>  | BAD art 4.Liabilities(12)   | IFRS 1.30, D5-D8; Annex V.Part 2.28   |                                 |                              |
| 201        | Tangible assets  | Accounting Directive art 7(1)   |   |                                 |                              |
| 202        | Equity instruments   | Accounting Directive art 7(1)   |   |                                 |                              |
| 203        | Debt securities  | Accounting Directive art 7(1)   |   |                                 |                              |
| 204        | Other  | Accounting Directive art 7(1)   |   |                                 |                              |
| 205        | <b>Fair value reserves</b>   | Accounting Directive art 8(1)(a)  |   |                                 |                              |
| 206        | Hedge of net investments in foreign operations   | Accounting Directive art 8(1)(a), (8)(b)  |   |                                 |                              |
| 207        | Hedging derivatives.Cash flow hedges   | Accounting Directive art 8(1)(a), (8)(a); CRR article 30(a)   |   |                                 |                              |
| 208        | Hedging derivatives. Other hedges  | Accounting Directive art 8(1)(a), (8)(a)  |   |                                 |                              |
| 209        | Non-trading non-derivative financial assets measured at fair value to equity   | Accounting Directive art 8(1)(a), (8)(2)  |   |                                 |                              |
| 210        | <b>Other reserves</b>  | BAD art 4 Liabilities(11)-(13)  | IAS 1.54; IAS 1.78(e)   |                                 |                              |
| 215        | Funds for general banking risks [if presented within equity]   | BAD art 38.1; CRR art 4(112); Annex V.Part 2.15   |   |                                 |                              |
| 220        | Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for using the equity method | Accounting Directive art 9(7)(a); art 27; Annex V.Part 2.29   | IAS 28.11; Annex V.Part 2.29  |                                 |                              |
| 230        | Other  | Annex V.Part 2.29   | Annex V.Part 2.29   |                                 |                              |
| 235        | <b>First consolidation differences</b>   | Accounting Directive art 24(3)(c)   |   |                                 |                              |
| 240        | <b>(-) Treasury shares</b>   | Accounting Directive Annex III Annex III Assets D(III)(2); BAD art 4 Assets (12); Annex V.Part 2.30 | IAS 1.79(a)(vi); IAS 32.33-34, AG 14, AG 36; Annex V.Part 2.30                                  |                                 |                              |
| 250        | <b>Profit or loss attributable to owners of the parent</b>   | BAD art 4.Liabilities(14)   | IAS 1.81B (b)(ii)   |                                 |                              |
| 260        | <b>(-) Interim dividends</b>   | CRR Article 26(2b)  | IAS 32.35   |                                 |                              |
| 270        | <b>Minority interests [Non-controlling interests]</b>  | Accounting Directive art 24(4)  | IAS 1.54(q)   |                                 |                              |
| 280        | Accumulated Other Comprehensive Income   | CRR art 4(100)  | CRR art 4(100)  |                                 |                              |
| 290        | Other items  |   |   |                                 |                              |
| 300        | <b>TOTAL EQUITY</b>  |   | IAS 1.9(c), IG 6  |                                 |                              |
| 310        | <b>TOTAL EQUITY AND TOTAL LIABILITIES</b>  | BAD art 4.Liabilities   | IAS 1.IG6   |                                 |                              |