

Balance Sheet/Income Statement	Balance Sheet	Comparison of Periods	Balance Sheet on account level (MAX) Balance Sheet on account level in Transaction Curr (MAX) Balance Sheet on account level (MIN) Balance Sheet on account level in Transaction Curr (MIN) Balance Sheet on account level (AVG) Balance Sheet on account level in Transaction Curr (AVG)
		Breakdown	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss Breakdown of financial assets by instrument and by counterparty sector: available-for-sale financial assets Breakdown of financial assets by instrument and by counterparty sector: loans and receivables and held-to-maturity investments Subordinated financial assets Breakdown of financial assets by instrument and by counterparty sector: trading financial assets Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value through profit or loss Breakdown of financial assets by instrument and by counterparty sector: non-trading non-derivative financial assets measured at fair value to equity Breakdown of financial assets by instrument and by counterparty sector: non-trading debt instruments measured at a cost-based method Breakdown of financial assets by instrument and by counterparty sector: other non-trading non-derivative financial assets Breakdown of loans and advances by product Breakdown of loans and advances to non-financial corporations by NACE codes Financial assets subject to impairment that are past due or impaired Breakdown of financial liabilities by product and by counterparty (a) Breakdown of financial liabilities by product and by counterparty (b) Subordinated liabilities Off-balance sheet items subject to credit risk: Loan commitments, financial guarantees and other commitments given Loan commitments, financial guarantees and other commitments received Derivatives: Trading Derivatives - Hedge accounting: Breakdown by type of risk and type of hedge Derivatives - Hedge accounting under National GAAP: Breakdown by type of risk Breakdown of loans and advances by collateral and guarantees Collateral obtained by taking possession during the period (held at the reporting date) Collateral obtained by taking possession [tangible assets] accumulated Fair value hierarchy: financial instruments at fair value Financial assets pledged as collateral: derecognition and financial liabilities associated with transferred financial assets (a) Financial assets pledged as collateral: derecognition and financial liabilities associated with transferred financial assets (b) Geographical breakdown of assets by location of the activities Geographical breakdown of liabilities by location of the activities Geographical breakdown of main income statement items by location of the activities

Balance Sheet/Income Statement

Balance Sheet	Breakdown	Geographical breakdown of assets by residence of the counterparty Geographical breakdown of off-balance sheet items subject to credit risk by residence of the counterparty (a) Geographical breakdown of off-balance sheet items subject to credit risk by residence of the counterparty (b) Geographical breakdown of liabilities by residence of the counterparty Geographical breakdown by residence of the counterparty of loans and advances to non-financial corporations by NACE codes Tangible and intangible assets: assets subject to operating lease Related parties: amounts payable to and amounts receivable from Hybrid financial instruments not designated at fair value through profit or loss Tangible and intangible assets: carrying amount Provisions
		Impairment Impairment on financial and non-financial assets (a) Impairment on financial and non-financial assets (b)
		Overview Balance Sheet Balance Sheet in Transaction Curr Balance Sheet Statement [Statement of Financial Position]: Assets Balance Sheet Statement [Statement of Financial Position]: Liabilities Balance Sheet Statement [Statement of Financial Position]: Equity
	By selection	Loans receivable by region
	Fair Value	Breakdown Fair value hierarchy: financial instruments at amortised cost Use of the Fair Value Option
		Hedge Breakdown Gains and losses from hedge accounting
	Income Statement	Breakdown Interest income and expenses by instrument and counterparty (a) Interest income and expenses by instrument and counterparty (b) Realised gains and losses on financial assets and liabilities not measured at fair value through profit or loss by instrument Gains and losses on financial assets and liabilities held for trading by instrument Gains and losses on financial assets and liabilities held for trading by risk Gains and losses on financial assets and liabilities designated at fair value through profit or loss by instrument Gains and losses from hedge accounting Fee and commission income and expenses by activity Related parties: expenses and income generated by transactions with
		Overview Income Statement Income Statement in Transaction Curr Statement of profit or loss Statement of comprehensive income
	Risk Provision	Breakdown Impairment on financial and non-financial assets (a) Impairment on financial and non-financial assets (b) IA: Risk Provision per Deal IA: Risk Provision per GAAP/Branch/Product CA: Portfolio PD, LGD and Risk Provision CA: Risk Provision per Customer/Deal Attributes Collective Impairment IA: Risk Provision Development per Deal IA: Risk Provision per Customer/Deal Attributes Movements in allowances for credit losses and impairment of equity instruments Provisions
		LGD LGD (Default; Corporate Loan; Collateral Shortfall) LGD (Default; Personal Loan; Moving Avg WO-/Recovery Amount) LGD 1-(Recovery/WO) LGD 1-(cum Recovery/ cum WO) LGD Vintage

		PD	PD & Risk Provision (Default; Corporate Loan; Migration Analysis Coll) PD & Risk Provision (Default; LN.PL; Assignment Rating - PD) PD & Risk Provision (Default; Personal Loan; Roll Rate Analysis DPD) PD & Risk Provision Intermediate Data (Default; Personal Loan; Roll Rate Analysis DPD) PD & Risk Provision, Migrations (Default; Corporate Loan; Migration Analysis of Coll) PD & Risk Provision: Deals (Default; Personal Loan; Roll Rate Analysis DPD) PD Vintage
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IAS / IFRS	IAS 1	Statement of Financial Position	IAS 1 Assets IAS 1 Liabilities IAS 1 Equity IAS 1 Statement of financial position
		Statement P&L and other comprehensive Income	IAS 1 Income Statement (Yearly) IAS 1 Income Statement Variable COA (Yearly)
	IFRS 7	Significance of Financial Instruments	IFRS 7.8 Categories IFRS 7.9 IFRS 7.15 Collateral IFRS 7.16 Allowance account for credit losses IFRS 7.20 Fee income and expenses IFRS 7.20 IMP Overview IFRS 7.20 Risk Provisioning IFRS 7.20 Gains and Losses IFRS 7.20 Interest Income and expenses IFRS 7.20 Interest income on impaired Loans IFRS 7.20 TradeResult IFRS 7.20 Impairment Loss IFRS 7.22 Hedge IFRS 7.24 Hedge gains and losse IFRS 7.25 FV IFRS 7.27 FV Determin (Fair Value Level) IFRS 7.29 Disclosure of FV exceptions IFRS 7.37 Assets past due or impaired IFRS 7.37 Financial assets past due or impaired, Collaterals IFRS 7.39 Maturity analyses coporate public IFRS 7.39 Maturity analyses domestic abroad IFRS 8 Cash Flow Statement

Profitability	Activity-Based Costing	Setting	Activity-based Costs
	Profitcenter	Activity-Based Costing	ABC per Product/Profit Center
	Cost Centers		
	Product		Product volumes & margin
	Profitcenter		Profit Centers Profit Center ROE/CIR
	Product		
	Customer		