SAP® Financial Consolidation 10.1, starter kit for financial and regulatory reporting for banking, SP6

Configuration Overview

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FOREWORD

The starter kit for financial and regulatory reporting for banking is a banking pre-configuration of SAP Financial Consolidation, designed to perform, validate and publish IFRS financial statements (IFRS9 compliant) and all FINREP reports required by EBA (70 tables in the amended Implementing Technical Standard for supervisory reporting with regard to FINREP, issued in November 2016)

This starter kit provides a configuration to address both IFRS and FINREP requirements in an integrated reporting process:

Integrated reporting process

	IFRS entities only		**IFRS + FINREP entities**
Local data collection	**IFRS reporting**	**+**	**FINREP additional information**
Manual journal entries	**IFRS adjustments**	**+**	**FINREP adjustments**
Consolidation scope	**IFRS version**		**FINREP version**
Consolidation definition	**IFRS version**		**FINREP version**
Retrievals	**IFRS Financial statements**	**Reconciliation**	**FINREP reporting**
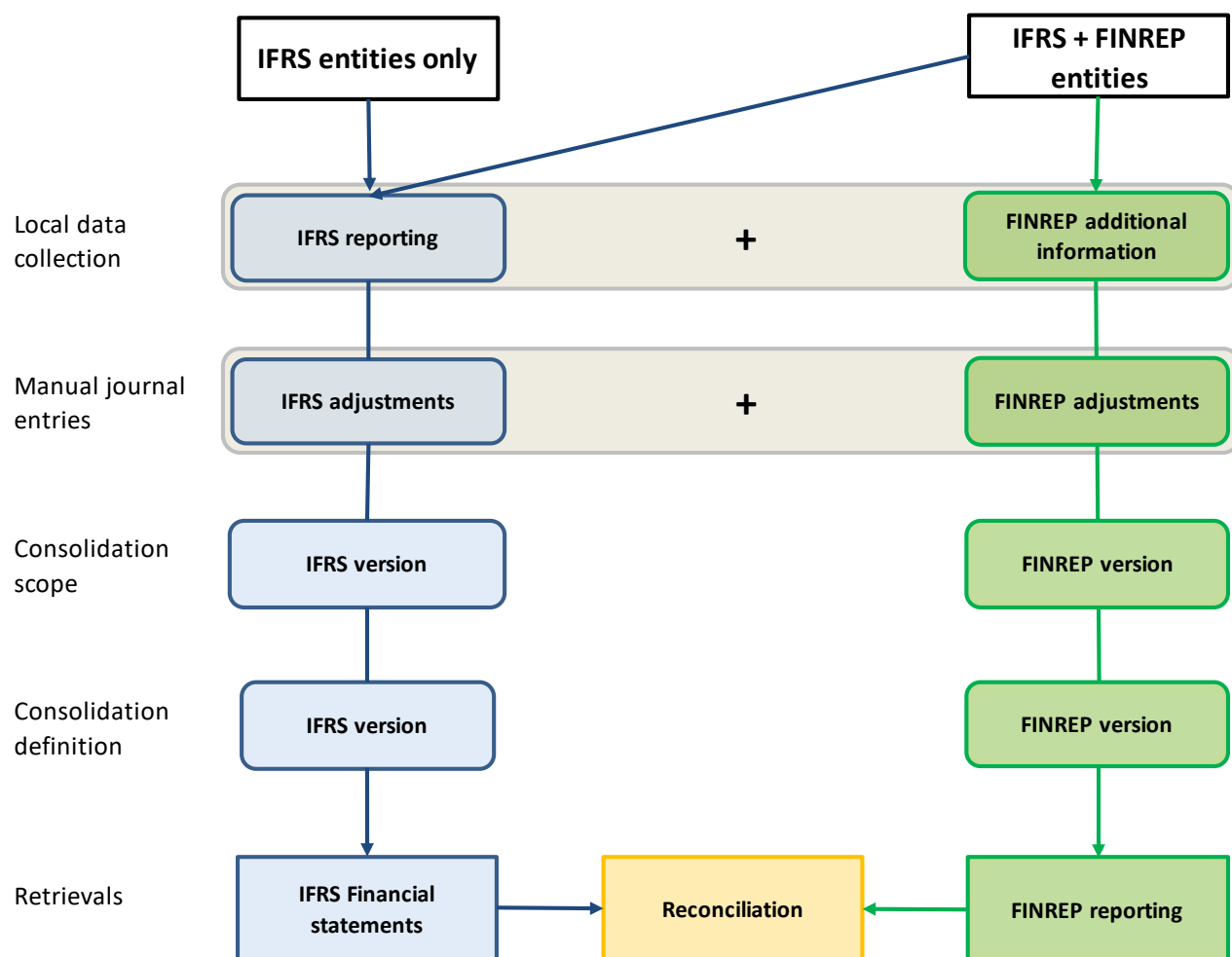
This document aims to give you an overview of the main design principles used to build the application. It is organized according to the steps performed in a consolidation processing:

- Data Collection
- Consolidation Process
- Analysis Process

Section D is dedicated to the reconciliation process between IFRS Financial statements and FINREP reporting. Section E describes the configuration items designed for the transition to IFRS9.

In appendix, you will find the list of financial accounts, package and control schedules, flows, audit IDs and consolidation journal entries and the list of retrievals.

A.   DATA COLLECTION

1.   Data entry format

1.1.   Account typology

The chart of accounts is common to IFRS and FINREP reporting in order to ensure the consistency of publishable statements (IFRS9 compliant). Each account is assigned an IFRS and a FINREP characteristic. The publishable financial statements use these characteristics to group together accounts either in an IFRS format or in a FINREP format.

In the example below, you can see that account A02000 Cash balances at central banks will:
- be included in the IFRS Statement of Financial Position in the Cash and cash equivalents line item;
- appear in the table 1.1 Asset on row 030 Cash balances at central banks.

Code	Long description	FINREP-L1...	FINREP-L1 (Long description)	IFRS-L1 (Code)	IFRS-L1 (Long description)
A01000	Cash on hand	FR-A020	Cash on hand	IR-A000	Cash and cash equivalents
A02000	Cash balances at central banks	FR-A030	Cash balances at central banks	IR-A000	Cash and cash equivalents
A03000	Other demand deposits	FR-A040	Other demand deposits	IR-A000	Cash and cash equivalents
A11000	Derivatives - HFT	FR-A060	Derivatives	IR-A010	Trading assets
A12010	Shares - HFT	FR-A070	Equity instruments	IR-A010	Trading assets
A12020	Units in investment funds - HFT	FR-A070	Equity instruments	IR-A010	Trading assets
A12030	Other equity-related securities - HFT	FR-A070	Equity instruments	IR-A010	Trading assets
A13010	Money market instruments - HFT	FR-A080	Debt securities	IR-A010	Trading assets
A13020	Bonds and notes - HFT	FR-A080	Debt securities	IR-A010	Trading assets
A13030	Other interest-rate-related securities - HFT	FR-A080	Debt securities	IR-A010	Trading assets
A14010	Loans and advances - HFT	FR-A090	Loans and advances	IR-A010	Trading assets

Assets and Liabilities are classified by portfolio category then by instrument. The income and expenses are classified by nature with a distinction between continuing and non-continuing operations.

The use of dimensions such as Product, FINREP Analysis, Country, Fair Value Hierarchy, and ISIN has made it possible to limit the number of accounts to 125 accounts for Assets, 158 accounts for Equity / Liabilities and 137 accounts for P&L.

The chart of accounts is easy to customize according to the group's requirements.

1.2.   Naming Convention for Accounts

For financial accounts, the first letter of the code enables you to identify the accounting class: A for asset, E for equity, L for liabilities and P for profit and loss (net income). The first letters for subtotal accounts are TA (Assets subtotals), TE (Equity subtotals), TL (Liabilities subtotals), and TP (P&L subtotals).

For financial assets and liabilities accounts, the second position indicates the portfolio category and the third position indicates the instrument. For equity accounts, there are specific code ranges for Other Comprehensive Income in Equity attributable to owners of the parent entity and in Non-Controlling Interests.

The naming convention for balance sheet accounts is then as follows:

BALANCE SHEET ACCOUNTS

Code	Description	Code	Description
			EQUITY
		E1xxxx	Capital and group equity accounts except OCI
		E2xxxx	Other Comprehensive Income (OCI) accounts
		E8xxxx	Non-Controlling Interest (NCI) - all accounts except OCI
		E9xxxx	Non-Controlling Interest (NCI) - OCI
	ASSETS		**LIABILITIES**
A0xxxx	Cash		
A11xxx	Financial assets HFT - Derivatives	L11xxx	Financial liabilities HFT - Derivatives
A12xxx	Financial assets HFT - Equity instruments	L12xxx	Financial liabilities HFT - Short positions
A13xxx	Financial assets HFT - Debt securities	L13xxx	Financial liabilities HFT - Deposits
A14xxx	Financial assets HFT - L&A	L14xxx	Financial liabilities HFT - Debt securities issued
A22xxx	Financial assets MFVTPL - Equity instruments	L15xxx	Financial liabilities HFT - Other
A23xxx	Financial assets MFVTPL - Debt securities		
A24xxx	Financial assets MFVTPL - L&A		
A33xxx	Financial assets DFVPL - Debt securities	L33xxx	Financial liabilities DFVPL - Deposits
A34xxx	Financial assets DFVPL - L&A	L34xxx	Financial liabilities DFVPL - Debt securities
A42xxx	Financial assets FVTOCI - Equity instruments	L35xxx	Financial liabilities DFVPL - Other
A43xxx	Financial assets FVTOCI - Debt securities		
A44xxx	Financial assets FVTOCI - L&A	L531xx	Financial liabilities AC - Deposits to banks
		L535xx	Financial liabilities AC - Deposits to customers
A53xxx	Financial assets AC - Debt securities	L54xxx	Financial liabilities AC - Debt securities issued
A541xx	Financial assets AC - L&A to banks	L551xx	Financial liabilities AC - Other fin liab to banks
A545xx	Financial assets AC - L&A to customers	L555xx	Financial liabilities AC - Other fin liab to customers
A61xxx	Hedging derivatives	L61xxx	Hedging derivatives
A62xxx	FV changes of the hedged items in portfolio hedge of interest rate risk	L62xxx	FV changes of the hedged items in portfolio hedge of interest rate risk
A7xxxx	Investments		
A8xxxx	Tangible and intangible assets	L8xxxx	Provisions
A9xxxx	Other assets	L9xxxx	Other liabilities

Accounts of the income statement are classified by nature and named as follows:

P&L ACCOUNTS

Code	Description
P11xxx	Interest income
P12xxx	Interest expenses
P13xxx	Expenses on share capital repayable on demand
P14xxx	Dividends
P2xxxx	Fees and commissions
P31xxx	Gains and Losses derecognition assets not at FVTPL
P32xxx	Gains and Losses derecognition liabilities not at FVTPL
P411xx	Gains and Losses on financial assets HFT
P412xx	Gains and Losses on financial liabilities HFT
P421xx	Gains and Losses on financial assets MFVTPL
P431xx	Gains and Losses on financial assets DFVTPL
P432xx	Gains and Losses on financial liabilities DFVTPL
P5xxxx	Gains and Losses on hedge accounting
P6xxxx	Net exchange differences and other operating income/expenses
P71xxx	Administrative expenses
P72xxx	Depreciation of tangible/intangible assets
P73xxx	Modification gains or (-) losses, net on financial assets
P80xxx	Provisions / reversal of provisions
P81xxx	Impairment or reversal of impairment on financial assets not at FVTPL
P82xxx	Impairment or reversal of impairment on investments in subsidiaries, JV, associates
P83xxx	Impairment or reversal of impairment on non-financial assets
P84xxx	Negative goodwill recognised in P&L
P85xxx	G/L and share of the profit or (-) loss of investment i, subsidiaires, JV and associates
P86xxx	Profit or (-) loss from NC assets and disposal groups classified as held for sale not qualifying as discontinued op.
P89xxx	Tax expenses or (-) income related to P&L from continuing operations
P9xxxx	Profit or loss attributable to discontinued operations

2. Data Entry Package Configuration

The starter kit provides a set of data entry package, named P-A, which groups together schedules that are used for entering and retrieving data at the reporting unit level. The naming convention for schedules is the following:

- PAxxxx: schedules dedicated to entities required to fill in the IFRS reporting only
- PFxxxx: schedules dedicated to entities that are required to fill in FINREP analyses in addition to the IFRS reporting

This naming convention makes it possible to create if necessary a set of data entry package for entities that are not required to fill in FINREP analyses.

Three types of schedules exist:

- **Summary** schedules, used to guide the data entry and control data

- **Data entry schedules** that are grouped into books by type of information: balances, securities and shareholdings, movement analysis for balance sheet items, intercompany transactions, FINREP analyses

- **Data retrieval schedules**: IFRS Financial statements, FINREP tables, flow balances, control statements

The following summary gives an overview of the data entry package:

3. Data Entry Principles

3.1. Sign of Indicators

Assets are entered as positive amounts except for amortization and depreciation of assets. These are entered as negative amounts.

Liabilities and Equity are entered as positive amounts.

Expenses are entered as negative amounts and income figures as positive amounts.

3.2. Order of Package Data Entry

A step-by-step approach for entering data is configured in the package thanks to its architecture and the links that have been created between the schedules.

The steps are as follows:

1. Enter (manually or importing) the closing balance (balance sheet and income statement)
2. Enter the analysis of securities and shareholding
3. Enter the period movements of the balance sheet items (acquisition, disposal, etc.)
4. Enter intercompany breakdown (reciprocal operations, Internal gains and losses on disposal of assets, dividends, internal provisions)

5. Enter FINREP breakdown
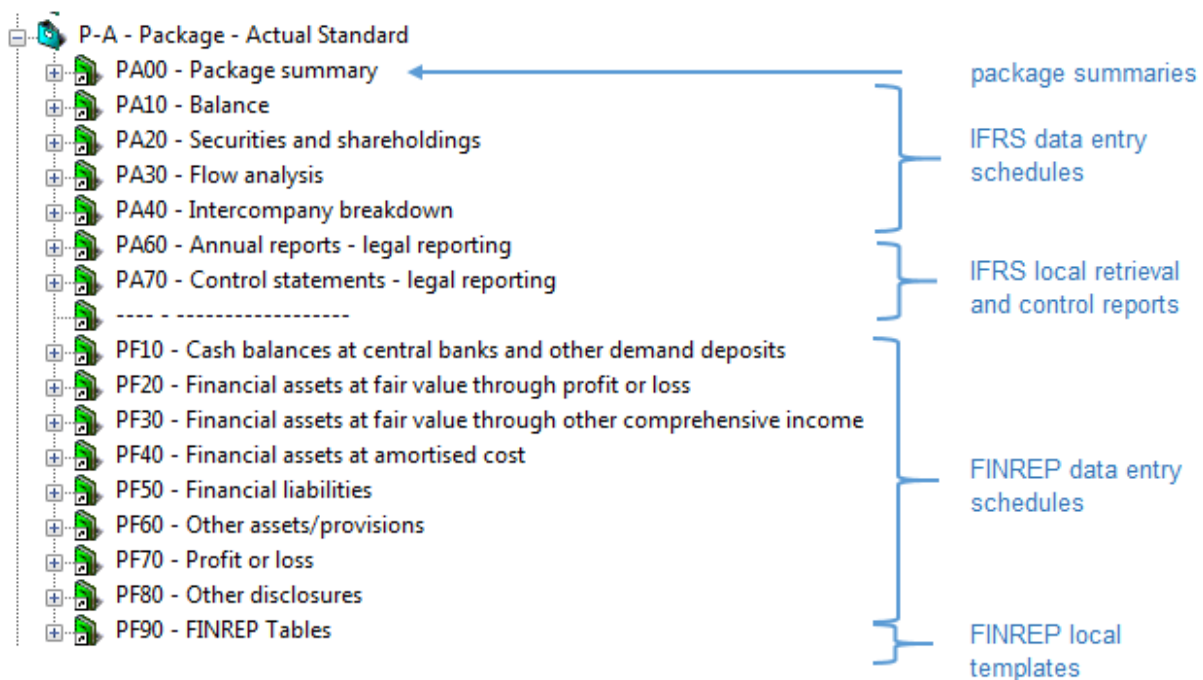
3.3. Breakdown by Flow

Flow entries allow you to identify variations in the balance sheet between the opening and closing balance and therefore automatically generate the Statement of Cash Flows.

The flows available in the package may be classified into two categories:

- Flows for current transactions (purchase, increase in depreciation, fair value, etc.)
- Flows for special transactions (changes in accounting policies, internal merger, etc.)

3.4. Use of specific flows to collect additional analyses for FINREP purposes

Flow F99 that is used to store carrying amount at closing in the IFRS data entry schedules, is retrieved in FINREP schedules and used with additional flows Txxx to collect FINREP analyses such as breakdown by counterparty sector and country of the counterparty. This configuration ensures the consistency between data entered in IFRS reporting and in FINREP reporting.

You can restrict the access to these flows for non-FINREP entities, thanks to a Financial Consolidation feature if you setup a dedicated set of data entry schedules for them.

4. Data Package Validation

4.1. Types of Control

There are two types of control:

- **Blocking controls**: if these are not valid, the status of the data package cannot be validated. All these controls must be valid.

- **Non-blocking controls:** these controls are simply warnings and do not prevent the data package from being validated. For instance, it is possible to enter the number of stocks of investment in subsidiaries and capital in order to generate automatically the portfolio and the scope. This data entry is optional and linked to non-blocking controls.

4.2.   Sets of Controls

Controls are grouped in the data entry package into one set of controls (P-A).

4.3.   Subsets of Controls

In the data entry package, the controls are grouped together into subsets, where each subset of controls corresponds to a book of schedules.

4.4.   Main Types of Controls

Aim	Example
Check balances	Assets equal Equity and Liabilities
	Gross value of assets is greater or equal to depreciation and impairment
Securities and Shareholdings	Exhaustive breakdown of investment in subsidiaries by share
	Complete analysis of net equity by flows
	Data entry of number of shares in capital and in investment in subsidiaries
Flow analysis	Complete analysis of assets and liabilities by flows
	The transfer flow must balance
Intercompany breakdown	Exhaustive breakdown of reciprocal accounts, dividends, gains and losses on disposal of assets and provisions by partner
FINREP Analyses	Exhaustive breakdown of selected accounts / flows by counterparty, product,…

B.   CONSOLIDATION PROCESS

Overview of the consolidation process in SAP Financial Consolidation

1.   Consolidation Definition

The settings of a consolidation definition are:

- A category and a data entry period: selection of the data to be consolidated (for example: Actual, 2016.12)
- A scope
- A variant
- A consolidation currency

The 'variant' parameter is a technical dimension that allows different consolidation settings to be selected for a given category, a given data period and a given currency:

- Set of rules (monthly conversion / quarterly conversion / year to date conversion)
- Scope (pro-forma statements)
- Exchange rates table (pro-forma statements)

Two variants are pre-defined in the starter kit for financial and regulatory reporting for banking: IFRSYTD and FINREPYTD. If needed, these variants can be renamed and new variants can be created.

2.   Consolidation Processing

Two processing modes exist: full processing and incremental processing.

During the course of full processing, the software executes the following steps:

- Read the scope
- Load data: data of the period (package data and manual journal entries) and the opening balance, if any
- Convert package data and manual journal entries
- Run the rules of the selected set of rules (see below).

For incremental processing, the software executes the same steps as described above but only for the manual journal entries recorded since the last consolidation.

The conversion of data entered in foreign currency is carried out as follows (using the closing rate method):

- The closing balance of the balance sheet is converted using closing exchange rates, except for equity and consolidated investments kept at their historical value (calculation and booking of the currency translation adjustment)
- The net income of the period is converted using average exchange rates
- Balance sheet movements of the period are converted using the average exchange rates of the period.

Depending on the set of rules selected in the consolidation definition and the type of conversion rate filled in in the conversion rate table, periodic or year to date conversion will apply.

The configuration handles the following methods of consolidation: full consolidation, proportionate consolidation and the equity method.

The scope changes handled by the starter kit for financial and regulatory reporting for banking set of rules are:

- Acquisitions
- Loss of control
- Equity transactions

- Changes in interest rates of associates and joint-ventures
- Internal mergers

Flows generated during the consolidation process allow you to retrieve changes due to currency translation differences and changes in scope consolidation.

These flows make it possible to automatically produce the following financial statements:

- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Changes in Equity

3.   Configured Automatic Entries

The starter kit for financial and regulatory reporting for banking includes a set of rules that enable you to produce consolidated data using data from the data entry packages.

This set of rules can be enhanced in order to meet the group's specific accounting policies.

The automatic consolidation entries are:

- Elimination of internal reciprocal operations
- Elimination of internal provisions
- Elimination of internal dividends
- Elimination of internal gains and losses on disposal of assets
- Goodwill booking
- Elimination of investment in subsidiaries
- Calculation of currency translation adjustments
- Calculation of non-controlling interests

In addition to standard consolidation rules, several technical rules have been configured in order to:

- Calculate and store the subtotal accounts
- Calculate and store line items for the Statement of Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity

C. ANALYSIS PROCESS

1. Publishable Financial Statements

1.1. IFRS Financial Statements

The starter kit for financial and regulatory reporting for banking contains a complete set of financial statements which follow the requirements of IAS1.

- A Statement of Financial Position in the current/non-current format
- A Statement of Profit or Loss with an expense classification by nature
- A Statement of Other Comprehensive Income
- A Statement of Cash Flows
- A Statement of Changes in Equity

It provides you also with a sample of IFRS disclosures required for the transition to IFRS 9:
- Reconciliation between financial assets IAS39 vs IFRS9 at DIA
- Reconciliation between financial liabilities IAS39 vs IFRS9 at DIA

1.2. FINREP templates

The starter kit for financial and regulatory reporting for banking contains a complete set of core and non-core information FINREP templates which follow the EBA requirements issued in November 2016 (see Appendix 4 List of retrievals schedules).

2. Monitoring and Controlling the Consolidation Process

2.1. Accounting reports

The accounting reports (balances, general ledgers, debit-credit ledgers) allow for the analysis of consolidated data by drilling down to the original data.

Category: A - Actual
Data entry period: 2014.December
Consolidation data
Consolidated amount

Scope: GROUP - GROUP
Consolidation version: FINREP - YTD
Consolidation currency: Euro

General ledger by audit ID, partner, JE number (Flows)
Reporting unit: S000 Holding - Germany
Account: A11000 Derivatives - HFT

Audit ID	Ledger - Number	Journal entry detail		F00 Opening	F20 Increase/ Purchase	F30 Decrease/ Disposal	F99 Closing	Control of flow consistency
0PACK01 - Package data	-	-		20 000	20 000	-10 000	30 000	0
2ELIM10 - Elimination of intercompany accounts - Auto.	AUTOCO - 3	Elimination of intercompany - Assets and liabilities - Opening - ELIM-010		-1 000			-1 000	0
2ELIM10 - Elimination of intercompany accounts - Auto.	AUTOCO - 17	Elimination of intercompany - Assets and liabilities - Movements F% - ELIM-110C			-1 000	500	-500	0
Total				**19 000**	**19 000**	**-9 500**	**28 500**	**0**

Partner analysis								
Audit ID	Ledger - Number	Journal entry detail	Partner					
0PACK01 - Package data	-	-	S001	1 000	1 000	-500	1 500	0
0PACK01 - Package data	-	-	TP-9010	19 000	19 000	-9 500	28 500	0
2ELIM10 - Elimination of intercompany accounts - Auto.	AUTOCO - 3	Elimination of intercompany - Assets and liabilities - Opening - ELIM-010	S001	-1 000			-1 000	0
2ELIM10 - Elimination of intercompany accounts - Auto.	AUTOCO - 17	Elimination of intercompany - Assets and liabilities - Movements F% - ELIM-110C	S001		-1 000	500	-500	0
Total				**19 000**	**19 000**	**-9 500**	**28 500**	**0**

2.2. Consolidation Analysis

The pre-configuration contains reports that enable you to validate each step of the consolidation process:

- Check packages
- Check main balances
- Check conversion
- Intercompany reconciliations
- Transition from local to consolidated figures
- Net Equity, dividends and goodwill

EXAMPLE: Consolidation control dashboard

Category: A - Actual
Data entry period: 2014.December
Consolidation data
Consolidated amount

Consolidation control dashboard

	Opening	Closing	Other flows
Balance Sheet balance	OK	OK	OK

	Opening	Closing
Clearing accounts = 0	OK	OK

Controlling closing = opening + variation	OK
Controlling Balance Sheet income = P&L income	OK
Controlling Statement of Cash Flows	OK

3. Analysis and Audit Trail

The starter kit for financial and regulatory reporting for banking contains reports that allow the analysis of consolidated data.

Each data item is linked to an audit ID and a journal entry number which makes the audit trail possible.

The audit ID allows the accounting origin to be tracked. For instance:

- The 0PACK01 Package data audit ID tracks data that has been entered in the packages
- The 3PRO10 audit ID is linked to the elimination of internal impairment on investments

Category: A - Actual
Data entry period: 2014.December
Consolidation data
Consolidated amount

Scope: GROUP - GROUP
Consolidation version: FINREP – YTD
Consolidation currency: Euro

Net income by reporting unit and analyzed level

	0PACK01 Package data	Total Local data	2ELIM10 Elimination of intercompany accounts - Auto.	Total Elimination of reciprocal operations	3DIS10 Elimination of internal gains and losses on disposal of assets - Auto.	3DIV10 Elimination of internal dividends - Auto.	3DIV20 Currency translation adjustments on dividends - Auto.	3PRO10 Elimination of internal impairment on investments - Auto.	Total Elimination of internal profit	4INV31 Adjustments on gains and losses on disposal of a subsidiary, JV or associate	Total Consolidation entries	Total
S000 Holding - Germany	260 000	260 000	0	0		-2 632	32	30 000	27 400	-1 000	-1 000	286 400
S001 Subsidiary - United Kingdom 1	4 934	4 934	0	0	-11 250				-11 250			-6 316
S005 Subsidiary - Germany 1	200	200										200
Total	**265 134**	**265 134**	**0**	**0**	**-11 250**	**-2 632**	**32**	**30 000**	**16 150**	**-1 000**	**-1 000**	**280 284**

With analysis schedules, each line of the Statement of Financial Position and of the Statement of Profit or Loss can be detailed by account, reporting unit or audit ID.

EXAMPLE: Analysis of a Statement of Financial Position line by account

	F99 Closing	F00 Opening
Assets		
Cash and cash equivalents	571 442	512 158
Trading assets	187 000	88 000
Derivatives - Risk Management and Hedge Accounting	100 000	50 000
Fair value changes of the hedged items in portfolio hedge of interest rate risk	2 700	2 500
Loans and advances to banks	61 800	21 300
Loans and advances to customers	61 800	21 300
Financial assets (AC, FVTPL, FVTOCI)	756 800	279 300
Investments in associates and joint ventures accounted for using the equity method	2 200	2 000
Property, plant and equipment	96 250	70 000
Investment properties	96 250	70 000
Intangible assets	100 250	73 846
Current income tax assets	1 000	1 000
Deferred income tax assets	1 000	1 000
Other assets	1 300	1 500
Non-current assets and disposal groups classified as held for sale	1 000	1 000
Total assets	**2 040 792**	**1 194 904**

	F99 Closing	F00 Opening
A11000 Derivatives - HFT	28 500	19 000
A12010 Shares - HFT	20 000	10 000
A12020 Units in investment funds - HFT	20 000	10 000
A12030 Other equity-related securities - HFT	20 000	10 000
A13010 Money market instruments - HFT	25 000	10 000
A13020 Bonds and notes - HFT	25 000	10 000
A13030 Other interest-rate-related securities - HFT	25 000	10 000
A14010 Loans and advances - HFT	23 500	9 000
Total	**187 000**	**88 000**

Each line in the FINREP core information tables, F01.01 Assets, F01.02 Liabilities, F01.03 Liabilities and F02.00 Statement of profit or loss can be analysed by entity, account or audit ID

EXAMPLE: Analysis of an Asset line item (focus on Debt securities FVTPL) by account:

		Carrying amount
		010
010	Cash, cash balances at central banks and other demand deposits	571 442
020	Cash on hand	547 442
030	Cash balances at central banks	12 000
040	Other demand deposits	12 000
050	Financial assets held for trading	187 000
060	Derivatives	28 500
070	Equity instruments	60 000
080	Debt securities	75 000
090	Loans and advances	23 500
096	Non-trading financial assets mandatorily at fair value through profit or loss	158 500
097	Equity instruments	60 000
098	Debt securities	75 000
099	Loans and advances	23 500
100	Financial assets designated at fair value through profit or loss	98 500
120	Debt securities	75 000
130	Loans and advances	23 500
141	Financial assets at fair value through other comprehensive income	310 800
142	Equity instruments	60 000
143	Debt securities	189 000
144	Loans and advances	61 800
181	Financial assets at amortised cost	312 600
182	Debt securities	189 000
183	Loans and advances	123 600
240	Derivatives – Hedge accounting	100 000
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	2 700
260	Investments in subsidiaries, joint ventures and associates	2 200
270	Tangible assets	192 500
280	Property, Plant and Equipment	96 250
290	Investment property	96 250
300	Intangible assets	100 250
310	Goodwill	4 000
320	Other intangible assets	96 250
330	Tax assets	2 000
340	Current tax assets	1 000
350	Deferred tax assets	1 000
360	Other assets	1 300
370	Non-current assets and disposal groups classified as held for sale	1 000
380	ASSETS	2 040 792

F99 Closing

A33010	Money market instruments - DFVTPL	25 000
A33020	Bonds and notes - DFVTPL	25 000
A33030	Other interest-rate-related securities - DFVTPL	25 000
Total		**75 000**

Each line in the Statement of Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in Equity can be analysed via drill down to identify which account/flow pairs generated the amount.

EXAMPLE: Analysis of a Statement of Cash Flows line item (focus on the net cash flows from investing activities):

	2014.12
Proceeds from sales:	**83 000**
Cash flows from losing control in subsidiaries	0
Other cash receipts from sales of equity or debt instruments of other entities including associates	0
Proceeds from sale of investment properties	25 000
Proceeds from sale of property, plant and equipment	25 000
Proceeds from sale of intangible assets	23 000
Proceeds from sale of other assets	10 000
Payments for acquisitions	**-168 750**
Cash flows used in obtaining control of subsidiaries	0
Purchase of investment properties	-56 250
Purchase of property, plant and equipment	-56 250
Purchase of intangible assets	-56 250
Other inflows (outflows) of cash	-
Net cash flows from (used in) investing activities	**-85 750**

			SCF4050 Proceeds from sale of intangible assets
Original account	**Original flow**	**Sign**	
A82211 Other intangible assets in own use, gross value	F30	-1	10 000
A82216 Other intangible assets in own use, amortization	F30	-1	-2 000
A82219 Other intangible assets in own use, impairment	F30	-1	-1 500
A82221 Other intangible assets subject to operating lease, gross value	F30	-1	10 000
A82226 Other intangible assets subject to operating lease, amortization	F30	-1	-2 000
A82229 Other intangible assets subject to operating lease, impairment	F30	-1	-1 500
P62040 Net gains/losses on Intangible assets	Y99	1	10 000
Total before SCF corrections			**23 000**

D. RECONCILIATION IFRS VERSUS FINREP CONSOLIDATIONS

To fasten the reconciliation between FINREP and IFRS data, a three-step approach is proposed, using specific reports

First step: Automatic identification of the differences between the FINREP and the IFRS group structures, sorted by categories of differences
- Case 1: Entities not consolidated in IFRS scope
- Case 2: Entities not consolidated in FINREP scope
- Case 3: Entities consolidated using the proportionate method for FINREP and the equity method for IFRS
- Case 4: Entities equivalent in both scopes
- Case 5: Other differences

	Consolidation Method		Share of Profit	
	FINREPYTD	IFRSYTD	FINREPYTD	IFRSYTD
Case 1: FINREP only (FINREPYTD)				
TOTAL5-F TOTAL FINREP5 (FINREP only)	Full (FC)	N/A	100,00%	0,00%
Case 2: IFRS only (IFRSYTD)				
TOTAL2-I TOTAL FINREP2 (IFRS only)	N/A	Full (FC)	0,00%	90,00%
Case 3: Proportionate method FINREP / Equity method IFRS				
	NC	NC		
Case 4: Methods & rates equivalent for FINREP & IFRS				
TOTAL1 TOTAL FINREP1	Full (FC)	Full (FC)	100,00%	100,00%
TOTAL3 TOTAL FINREP3	Full (FC)	Full (FC)	90,00%	90,00%
TOTAL4 TOTAL FINREP4	Full (FC)	Full (FC)	90,00%	90,00%
TOTAL6 TOTAL FINREP6	Equity (EM)	Equity (EM)	30,00%	30,00%
Case 5: Methods & rates different for FINREP & IFRS				
	NC	NC		

Second step: Automatic accounting reconciliation between FINREP and IFRS data sorted by categories of differences

	FINREP - YTD	Case 1: FINREP only	Case 2: IFRS only	Case 3: Proportionate method FINREP / Equity method IFRS	Case 4: Methods & rates equivalent for FINREP & IFRS	Case 5: Methods & rates different for FINREP & IFRS	IFRS - YTD	Control
A01000 Cash on hand	23 254	-14 754	4 500		0		13 000	0
A02000 Cash balances at central banks								0
A03000 Other demand deposits								0
A11000 Derivatives - HFT	3 000				5 000		8 000	0
A12010 Shares - HFT								0

You can drill down to further analysis for one account per entity or all accounts for all entities as shown in screenshots below.

EXAMPLE: Analysis of differences for all accounts by entity for one case:

	TOTAL1	TOTAL3	TOTAL4	TOTAL6	Case 4: Methods & rates equivalent for FINREP & IFRS Total FINREPYTD - IFRSYTD	Control
A01000 Cash on hand		0	0	0	0	0
A11000 Derivatives - HFT			5 000		5 000	0
A54511 Loans and advances to customers - AC - Stage 1		-4 000			-4 000	0
A54571 Loans and advances to customers impairment - AC - individually assessed financial assets - Stage 1		500			500	0

Third step: Automatic validation and justification of most of the differences between the two sets of consolidated data.

- For reporting units belonging to case 1: Automatic checking ensuring that there is no data in the IFRS set of data for these reporting units triggering a status "OK" or "Error".
- For reporting units belonging to case 2: Automatic checking ensuring that there is no data in the FINREP set of data for these reporting units triggering a status "OK" or "Error".
- For reporting units belonging to case 3: Manual checking to validate de different amounts for reporting units consolidated using the proportionate method for FINREP and the equity method for IFRS.
- For reporting units belonging to case 4: Automatic checking ensuring that the differences between the two sets of consolidated data are coming from intercompany eliminations with partners or shares belonging to cases 1, 2 and 3, triggering a status "OK" or "Error".

EXAMPLE: Dashboard in Financial Consolidation

	Control
Case 1: FINREP only (FINREPYTD)	
TOTAL5-F - TOTAL FINREP5 (FINREP only)	Ok
Case 2: IFRS only (IFRSYTD)	
TOTAL2-I - TOTAL FINREP2 (IFRS only)	Ok
Case 4: Methods & rates equivalent for FINREP & IFRS	
TOTAL1 - TOTAL FINREP1	Ok
TOTAL3 - TOTAL FINREP3	Ok
TOTAL4 - TOTAL FINREP4	Ok
TOTAL6 - TOTAL FINREP6	Ok

For entities included in Case 4, you can access to the detail by account as shown hereafter for TOTAL4

| Run this report only for reporting units included in the IFRS and FINREP scopes with the same consolidation method (CASE 4) | FINREPYTD | IFRSYTD | Difference | Partner or share's case | | | Control |
				Case 1 FINREP	Case 2 IFRS	Case 3 IFRS <=> FINREP	
Reporting unit: TOTAL4 TOTAL FINREP4							**Ok**
A11000 Derivatives - HFT	3 000	8 000	5 000	5 000			Ok
Breakdown by All or no Partner or Share							
-	3 000	8 000	5 000				
Breakdown by All or no Partner or Share							
- TOTAL5-F	0	5 000	5 000	5 000			
L11000CL Clearing account - Derivatives HFT	-5 000		5 000	5 000			Ok
Breakdown by All or no Partner or Share							
-	-5 000		5 000				
Breakdown by All or no Partner or Share							
- TOTAL5-F	-5 000		5 000	5 000			
P11110 Interest income - Derivatives - HFT	1 200	2 000	800	800			Ok
Breakdown by All or no Partner or Share							
-	1 200	2 000	800				
Breakdown by All or no Partner or Share							
- TOTAL5-F	0	800	800	800			
P1253CL Clearing account - Interest income / expenses	800		-800	-800			Ok
Breakdown by All or no Partner or Share							
-	800		-800				
Breakdown by All or no Partner or Share							
- TOTAL5-F	800		-800	-800			

E. TRANSITION TO IFRS 9

Groups are required to reconcile the financial assets and liabilities at previous year's closing, classified and measured according to IAS39 principles, with those at Date of Initial Application classified and measured in compliance with IFRS 9.

1.1. Disclosure reports

C14-05 Reconciliation between financial assets IAS39 vs IFRS9 at DIA

	F00 Carrying amount at opening	F08A Reclassification at DIA of IFRS9	F08B Remeasurement at DIA of IFRS9	Carrying amount at DIA	F08B Retained earnings	F08B Revaluation reserve - OCI
Financial assets at Fair value through profit or loss				0		
Additions						
From AFS (IAS 39) to FVTPL				0		
From amortised cost (IAS 39) – required reclassification				0		
From amortised cost (IAS 39) – FVO elected at DIA				0		
Substractions						
From FVTPL(FVO under IAS39) to FVTOCI elected at DIA				0		
From FVPL to AC - required reclassification				0		
From FVTPL to AC - FV option revoked at DIA				0		
Total change to financial assets at fair value through Profit and Loss					0	
Financial assets at Fair Value through profit and loss, reclassifications and remeasurements at DIA					0	0
Financial assets at Fair value through other comprehensive income	1 300			1 300		
Additions						
From FVTPL(FVO under IAS39) to FVTOCI elected at DIA				0		
From amortised cost (IAS 39) to FVTOCI – required reclassification				0		
Substractions						
From AFS (IAS 39) to FVTPL				0		
From AFS (IAS39) to amortised cost		-1 300		-1 300		
Change in allowance method measurement for assets at FVTOCI						
Remeasurement of impairement on assets at FVTOCI at DIA				0		
Total change to financial assets at fair value through OCI		-1 300		-1 300	0	0
Financial assets at Fair Value through OCI, reclassifications and remeasurements at DIA	1 300	-1 300		0	0	0
Financial assets at amortised cost						
Additions						
From AFS (IAS39) to amortised cost		1 300	-200	1 100		-200
From FVPL to AC - required reclassification				0		
From FVTPL to AC – FV option revoked at DIA				0		
Substractions						
From amortised cost (IAS 39) – required reclassification				0		
From amortised cost (IAS 39) – FVO elected at DIA				0		
From amortised cost (IAS 39) to FVTOCI – required reclassification				0		
Change in allowance method measurement for assets at amortised cost						
Remeasurement of impairement on assets at AC at DIA				0		
Total change to financial assets at amortised cost		1 300	-200	1 100	0	-200
Financial assets at amortised cost, reclassifications and remeasurements at DIA		1 300	-200	1 100	0	-200
Total financial assets balances, reclassifications and remeasurements at DIA	1 300	0	-200	1 100		-200

C14-05 Reconciliation between financial liabilities IAS39 vs IFRS9 at DIA

	F00 Carrying amount at opening	F08A Reclassification at DIA of IFRS9	F08B Remeasurement at DIA of IFRS9	Carrying amount at DIA	F08B Retained earnings
Financial liabilities at Fair value through profit or loss	170			170	
Additions					
From amortised cost (IAS 39) – FVO elected at DIA		50	-10	40	10
From amortised cost (IAS 39) – required reclassification				0	
Substractions					
From FVPL (IAS39) to AC - required reclassification		-10		-10	
From FVTPL (IAS39) to AC – FV option revoked at DIA		-80		-80	
Total change to financial liabilities at fair value through Profit and Loss		-40	-10	-50	10
Financial liabilities at Fair Value through profit and loss, reclassifications and remeasurements at DIA	170	-40	-10	120	10
Financial liabilities at amortised cost	100			100	
Additions					
From FVPL (IAS39) to AC - required reclassification		10		10	
From FVTPL (IAS39) to AC – FV option revoked at DIA		80	15	95	-15
Substractions					
From amortised cost (IAS 39) – FVO elected at DIA		-50		-50	
From amortised cost (IAS 39) – required reclassification					
Total change to financial liabilities at amortised cost		40	15	55	-15
Financial liabilities at amortised cost, reclassifications and remeasurements at DIA	100	40	15	155	-15
Total financial liabilities balances, reclassifications and remeasurements at DIA	270	0	5	275	-5

1.2.   Data entry package

A folder P-A-TRANS Package for transition, which contains an additional book PA55 – Transition to IFRS9, makes it possible to enter the analysis by reclassification type for financial assets / liabilities accounts and the impact on the OCI and retained earnings.

1.3. Configuration enhancements specific to the transition

1.3.1. Dimension builder

Two flows are used to store the reclassifications and the remeasurements at DIA:
- F08A: Reclassification
- F08B: Remeasurement

The ANALYSIS dimension is used to enter and retrieve the type of reclassification and remeasurement. The following members have been added.

Code	Description
0-IMPAIR-AC	Remeasurement of impairement on assets at AC at DIA
0-IMPAIR-OCI	Remeasurement of impairement on assets at FVTOCI at DIA
0-ST-RECLOCI	Gross value reclassification between stages 1 to 3 in assets at FVTOCI
1-AFS-FVPL	From AFS (IAS 39) to FVTPL
2-AC-FVPL-R	From amortised cost (IAS 39) – required reclassification
3-AC-FVPL-O	From amortised cost (IAS 39) – FVO elected at DIA
4-FVPL-AC-R	From FVPL to AC - required reclassification
5-FVPL-AC-O	From FVTPL to AC – FV option revoked at DIA
6-FVPL-OCI-O	From FVTPL(FVO under IAS39) to FVTOCI elected at DIA
7-AC-FVOCI-R	From amortised cost (IAS 39) to FVTOCI – required reclassification
8-AFS-AC	From AFS (IAS39) to amortised cost
9-AC-FVOCI-O	From amortised cost (IAS 39) to FVTOCI – option elected at DIA
0-ST-RECL-AC	Gross value reclassification between stages 1 to 3 in assets at AC
L1-AC-FVPL-O	From amortised cost (IAS 39) – FVO elected at DIA
L3-FVPL-AC-R	From FVPL (IAS39) to AC - required reclassification
L4-FVPL-AC-O	From FVTPL (IAS39) to AC – FV option revoked at DIA
L2-AC-FVPL-R	From amortised cost (IAS 39) – required reclassification

A Financial Consolidation feature, the data entry restriction, makes it possible to remove these flows along with the flows specific to consolidation (e.g. F01 Incoming) from those available in the data entry package.
It also excludes the ANALYSIS members used for the type of reclassification / remeasurement except when entering data for the transition period.

1.3.2. Category scenario

The flows F08A and F08B are included in the accounts families. The analyses by type of reclassification have been included in the dimensional analyses for accounting flows.

1.3.3. Report designer

A book C14 - Disclosures on transition to IFRS 9 is included in folder C1 – Annual report. It contains the two reports shown above.

A folder P-A-TRANS - Package for transition IAS39 to IFRS9 including a book PA55 – Transition to IFRS9 with seven data entry schedules is configured.

F. APPENDIX

1. List of financial accounts

1.1. Assets

Code	Long description
A01000	Cash on hand
A02000	Cash balances at central banks
A03000	Other demand deposits
A11000	Derivatives - HFT
A12010	Shares - HFT
A12020	Units in investment funds - HFT
A12030	Other equity-related securities - HFT
A13010	Money market instruments - HFT
A13020	Bonds and notes - HFT
A13030	Other interest-rate-related securities - HFT
A14010	Loans and advances - HFT
A22010	Shares - MFVTPL
A22020	Units in investment funds - MFVTPL
A22030	Other equity-related securities - MFVTPL
A23010	Money market instruments - MFVTPL
A23020	Bonds and notes - MFVTPL
A23030	Other interest-rate-related securities - MFVTPL
A24010	Loans and advances - MFVTPL
A33010	Money market instruments - DFVTPL
A33020	Bonds and notes - DFVTPL
A33030	Other interest-rate-related securities - DFVTPL
A34010	Loans and advances - DFVTPL
A42010	Shares - FVTOCI
A42020	Units in investment funds - FVTOCI
A42030	Other equity-related securities - FVTOCI
A43011	Money market instruments - FVTOCI Stage 1
A43012	Money market instruments - FVTOCI Stage 2
A43013	Money market instruments - FVTOCI Stage 3
A43021	Bonds and notes - FVTOCI - Stage 1
A43022	Bonds and notes - FVTOCI - Stage 2
A43023	Bonds and notes - FVTOCI - Stage 3
A43031	Other interest-rate-related securities - FVTOCI - Stage 1
A43032	Other interest-rate-related securities - FVTOCI - Stage 2
A43033	Other interest-rate-related securities - FVTOCI - Stage 3
A43071	Debt securities impairment - FVTOCI - Individually assessed financial assets - Stage 1
A43072	Debt securities impairment - FVTOCI - Individually assessed financial assets - Stage 2
A43073	Debt securities impairment - FVTOCI - Individually assessed financial assets - Stage 3
A43081	Debt securities impairment - FVTOCI - Collectivelly assessed financial assets - Stage 1
A43082	Debt securities impairment - FVTOCI - Collectivelly assessed financial assets - Stage 2
A43083	Debt securities impairment - FVTOCI - Collectivelly assessed financial assets - Stage 3
A44011	Loans and advances - FVTOCI - Stage 1
A44012	Loans and advances - FVTOCI - Stage 2
A44013	Loans and advances - FVTOCI - Stage 3

Code	Long description
A44071	Loans and advances impairment - FVTOCI - Individually assessed financial assets - Stage 1
A44072	Loans and advances impairment - FVTOCI - Individually assessed financial assets - Stage 2
A44073	Loans and advances impairment - FVTOCI - Individually assessed financial assets - Stage 3
A44081	Loans and advances impairment - FVTOCI - Collectively assessed financial assets - Stage 1
A44082	Loans and advances impairment - FVTOCI - Collectively assessed financial assets - Stage 2
A44083	Loans and advances impairment - FVTOCI - Collectively assessed financial assets - Stage 3
A53011	Money market instruments - AC - Stage 1
A53012	Money market instruments - AC - Stage 2
A53013	Money market instruments - AC - Stage 3
A53021	Bonds and notes - AC - Stage 1
A53022	Bonds and notes - AC - Stage 2
A53023	Bonds and notes - AC - Stage 3
A53031	Other interest-rate-related securities - AC - Stage 1
A53032	Other interest-rate-related securities - AC - Stage 2
A53033	Other interest-rate-related securities - AC - Stage 3
A53071	Debt securities impairment - AC - Individually assessed financial assets - Stage 1
A53072	Debt securities impairment - AC - Individually assessed financial assets - Stage 2
A53073	Debt securities impairment - AC - Individually assessed financial assets - Stage 3
A53081	Debt securities impairment - AC - Collectively assessed financial assets - Stage 1
A53082	Debt securities impairment - AC - Collectively assessed financial assets - Stage 2
A53083	Debt securities impairment - AC - Collectively assessed financial assets - Stage 3
A54111	Loans and advances to banks - AC - Stage 1
A54112	Loans and advances to banks - AC - Stage 2
A54113	Loans and advances to banks - AC - Stage 3
A54171	Loans and advances to banks impairment - AC - Individually assessed financial assets - Stage 1
A54172	Loans and advances to banks impairment - AC - Individually assessed financial assets - Stage 2
A54173	Loans and advances to banks impairment - AC - Individually assessed financial assets - Stage 3
A54181	Loans and advances to banks impairment - AC - Collectively assessed financial assets - Stage 1
A54182	Loans and advances to banks impairment - AC - Collectively assessed financial assets - Stage 2
A54183	Loans and advances to banks impairment - AC - Collectively assessed financial assets - Stage 3
A54511	Loans and advances to customers - AC - Stage 1
A54512	Loans and advances to customers - AC - Stage 2
A54513	Loans and advances to customers - AC - Stage 3
A54571	Loans and advances to customers impairment - AC - individually assessed financial assets - Stage 1
A54572	Loans and advances to customers impairment - AC - individually assessed financial assets - Stage 2
A54573	Loans and advances to customers impairment - AC - individually assessed financial assets - Stage 3
A54581	Loans and advances to customers impairment - AC - Collectively assessed financial assets - Stage 1
A54582	Loans and advances to customers impairment - AC - Collectively assessed financial assets - Stage 2

Code	Long description
A54583	Loans and advances to customers impairment - AC - Collectively assessed financial assets - Stage 3
A61010	Hedging derivatives FVH
A61020	Hedging derivatives CFH
A61030	Hedge of net investments in a foreign operation
A61040	Portfolio Fair value hedges of interest rate risk
A61050	Portfolio Cash flow hedges of interest rate risk
A62000	Fair value changes of the hedged items in portfolio hedge of interest rate risk
A71100	Investments in subsidiaries, joint ventures and associates - gross
A7110CL	Clearing account - Investments in subsidiaries, JV and associates
A711HC	Elimination of investments in subsidiaries - Held company
A711OC	Elimination of investments in subsidiaries - Owner company
A71900	Investments in subsidiaries, joint ventures and associates - impairment
A72100	Investments in associates and joint ventures accounted for using the equity method gross
A81111	Property, plant and equipment in own use, gross value
A81116	Property, plant and equipment in own use, depreciation
A81119	Property, plant and equipment in own use, impairment
A8111CL	Clearing account - Property, plant and equipment
A81121	Property, plant and equipment subject to operating lease, gross value
A81126	Property, plant and equipment subject to operating lease, depreciation
A81129	Property, plant and equipment subject to operating lease, impairment
A81211	Investment Property in own use, gross value
A81216	Investment Property in own use, depreciation
A81219	Investment Property in own use, impairment
A8121CL	Clearing account - Investment property
A81221	Investment Property subject to operating lease, gross value
A81226	Investment Property subject to operating lease, depreciation
A81229	Investment Property subject to operating lease, impairment
A82110	Goodwill, gross value
A8211CL	Clearing account - Bargain purchase
A82190	Goodwill, impairment
A82211	Other intangible assets in own use, gross value
A82216	Other intangible assets in own use, amortization
A82219	Other intangible assets in own use, impairment
A8221CL	Clearing account - Intangible assets
A82221	Other intangible assets subject to operating lease, gross value
A82226	Other intangible assets subject to operating lease, amortization
A82229	Other intangible assets subject to operating lease, impairment
A91100	Current tax assets
A91200	Deferred tax assets
A93100	Accrued and deferred items
A93210	Other receivables, gross value
A93219	Other receivables, impairment
A97100	Debt instruments held for sale
A97200	Other non-current assets and disposal groups classified as held for sale

1.2. Equity

Code	Long description
E11110	Paid up capital - ordinary shares
E11120	Paid up capital - preference shares
E11210	Unpaid capital which has been called up - ordinary shares
E11220	Unpaid capital which has been called up - preference shares
E12010	Share premium - ordinary shares
E12020	Share premium - preference shares
E13100	Equity component of compound financial instruments
E13200	Other equity instruments issued
E14000	Other equity
E16000	Other reserves and retained earnings
E16010	Other reserves and retained earnings - at equity entity (FINREP reclassification only)
E17000	Reevaluation reserve
E18000	Other reserves
E19000	Treasury shares
E21010	Revaluation reserve - tangible assets
E21011	Income tax - revaluation on tangible assets
E21020	Revaluation reserve - intangible assets
E21021	Income tax - revaluation on intangible assets
E21030	Actuarial gains/loss on defined benefit pension plans
E21031	Income tax on actuarial gains/loss on defined benefit pension plans
E21040	NC assets and disposal groups classified as held for sale that will not be reclassified to P&L
E21041	Income tax relating to NC assets and disposal groups held for sale that will not be reclassified
E21050	Share of OCI that will not be reclassified to P&L accounted for using the Equity method
E21110	Fair value changes of equity instruments measured at FVTOCI
E21111	Income tax - fair value changes of equity instruments measured at FVTOCI
E21210	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]
E21211	Income tax -Fair value changes of equity instruments measured at fair value through OCI [hedged item]
E21220	Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]
E21221	Income tax - FV changes of equity instruments measured at fair value throughOCI [hedging instrument]
E21300	Fair value changes of financial liabilities at fair value through P&L attributable to changes in their credit risk
E21301	Income tax - acc. change in FV of a fin. liability at FVTPL attributable to changes in the credit risk of that liability
E25010	Hedge of net investments in foreign operations - eff. port.
E25011	Income tax on hedge of net investments in foreign operations - eff. port.
E25020	Currency translation reserve
E25021	Income tax on currency translation reserve
E25030	Cash flow hedges reserve [effective portion of hedging derivatives]
E25031	Income tax - Cash flow hedges reserve [effective portion of hedging derivatives]
E25040	Revaluation reserve - Fair value changes of financial assets measured at FVTOCI that may be reclassified to P&L
E25041	Income tax - Revaluation reserve - Fair value changes of financial assets FVTOCI that may be reclassified to P&L
E25050	Hedging instruments [not designated elements]
E25051	Income tax on hedging instruments [not designated elements]
E25060	NC assets and disposal groups held for sale that may be reclassified

Code	Long description
E25061	Income tax - NC assets and disposal groups held for sale that may be reclassified to P&L
E25070	Share of OCI that may be reclassified to P&L accounted for using the Equity method
E82100	NCI - Equity component of compound financial instruments
E82200	NCI - Other equity instruments issued
E86000	NCI - Other reserves and retained earnings
E89000	NCI - Treasury shares
E91010	NCI - Revaluation reserve - tangible assets
E91011	NCI - Income tax on revaluation reserve - tangible assets
E91020	NCI - Revaluation reserve - intangible assets
E91021	NCI - Income tax on revaluation reserve - intangible assets
E91030	NCI - Actuarial gains/loss on defined benefit pension plans
E91031	NCI - Income tax on actuarial gains/loss on defined benefit pension plans
E91040	NCI - NC assets and disposal groups held for sale
E91041	NCI - Income tax - NC assets and disposal groups held for sale
E91050	NCI - Share of OCI that will not be reclassified to P&L accounted for using the Equity method
E91110	NCI - Fair value changes of equity instruments measured at FVTOCI
E91111	NCI - Income tax on fair value changes of equity instruments measured at FVTOCI
E91210	NCI - Accumulated hedge ineffectiveness for equity instruments at FVTOCI - Fair value changes of hedged item
E91211	NCI - Income tax on Acc. hedge ineffectiveness for equity instruments at FVTOCI - Fair value changes of hedged item
E91220	NCI - Accumulated hedge ineffectiveness for equity instruments at FVTOCI - Fair value changes of hedging instrument
E91221	NCI - Income tax on Acc. hedge ineffectiveness for equity instruments at FVTOCI - FV changes of hedging instrument
E91300	NCI - Acc. change in FV of a financial liability at FVTPL attributable to changes in the credit risk of that liability
E91301	NCI - Income tax acc. chge in FV of a fin. liability at FVTPL attributable to chges in the credit risk of that liability
E95010	NCI - Hedge of net investments in foreign operations - eff. port.
E95011	NCI - Income tax on hedge of net investments in foreign operations - eff. port.
E95020	NCI - Currency translation reserve
E95021	NCI - Income tax relating to currency translation reserve
E95030	NCI - Hedging derivatives. Cash flow hedges reserve [effective portion of hedging derivatives]
E95031	NCI - Income tax relating to Hedging derivatives. Cash flow hedges reserve [effective portion of hedging derivatives]
E95040	NCI - Revaluation reserve - Fair value changes of financial assets measured at FVTOCI
E95041	NCI - Income tax - Revaluation reserve - Fair value changes of financial assets measured at FVTOCI
E95050	NCI - Hedging instruments [not designated elements]
E95051	NCI - Income tax on hedging instruments [not designated elements]
E95060	NCI - NC assets and disposal groups held for sale that may be reclassified to P&L
E95061	NCI - Income tax relating to NC assets and disposal groups held for sale that may be reclassified to P&L
E95070	NCI - Share of OCI that may be reclassified to P&L accounted for using the Equity method

1.3. Liabilities

Code	Long description
L11000	Derivatives HFT
L11000CL	Clearing account - Derivatives HFT
L12200	Equity instruments - HFT
L12300	Debt securities - HFT
L13010	Current accounts / overnight deposits - HFT
L13020	Deposits with agreed maturity - HFT
L13030	Deposits redeemable at notice - HFT
L13040	Repurchase agreements - HFT
L1305CL	Clearing account - Financial Loans & Advances / Deposits HFT
L14010	Certificates of deposits - HFT
L14020	Asset-backed securities - HFT
L14030	Covered bonds - HFT
L14040	Hybrid contracts - HFT
L14050	Convertible compound financial instruments - HFT
L14060	Other debt securities issued - Non-convertible - HFT
L15000	Other financial liabilities - HFT
L33010	Current accounts / overnight deposits - DFVTPL
L33020	Deposits with agreed maturity - DFVTPL
L33030	Deposits redeemable at notice - DFVTPL
L33040	Repurchase agreements - DFVTPL
L3305CL	Clearing account - Financial Loans & Advances / Deposits FVTPL
L34010	Certificates of deposits - DFVTPL
L34020	Asset-backed securities - DFVTPL
L34030	Covered bonds - DFVTPL
L34040	Hybrid contracts - DFVTPL
L34050	Convertible compound financial instruments - DFVTPL
L34060	Other debt securities issued - Non-convertible - DFVTPL
L35100	Loans commitments given - DFVTPL
L35200	Financial guarantees given - DFVTPL
L35300	Other commitments given - DFVTPL
L35900	Other financial liabilities - DFVTPL
L53110	Current accounts / overnight deposits - AC to banks
L53120	Deposits with agreed maturity - AC to banks
L53130	Deposits redeemable at notice - AC to banks
L53140	Repurchase agreements - AC to banks
L5315CL	Clearing account - Loans & Advances / Deposits not measured at FVTPL to Banks
L53510	Current accounts / overnight deposits - Amortized cost (AC) to customers
L53520	Deposits with agreed maturity - AC to customers
L53530	Deposits redeemable at notice - AC to customers
L53540	Repurchase agreements - AC to customers
L5355CL	Clearing account - Loans & Advances AC / Deposits AC to Customers
L54010	Certificates of deposits - AC
L54020	Asset-backed securities - AC
L54030	Covered bonds - AC
L54040	Hybrid contracts - AC
L54050	Convertible compound financial instruments -AC
L54060	Other debt securities issued - Non-convertible - AC
L55100	Other financial liabilities - AC to banks
L55500	Other financial liabilities - AC to customers
L61010	Hedging derivatives FVH

Code	Long description
L61020	Hedging derivatives CFH
L61030	Hedge of net investments in a foreign operation
L61040	Portfolio Fair value hedges of interest rate risk
L61050	Portfolio Cash flow hedges of interest rate risk
L62000	Fair value changes of the hedged items in portfolio hedge of interest rate risk
L81100	Pensions and other post employment defined benefit obligations
L81200	Other long term employee benefits
L82100	Restructuring
L82200	Pending legal issues and tax litigation
L83011	Loan commitments given - Stage 1
L83012	Loan commitments given - Stage 2
L83013	Loan commitments given - Stage 3
L83014	Loan commitments given - IAS37
L83021	Financial guarantees given - Stage 1
L83022	Financial guarantees given - Stage 2
L83023	Financial guarantees given - Stage 3
L83024	Financial guarantees given - IAS37
L83025	Financial guarantees given - IFRS4
L83031	Other commitments given - Stage 1
L83032	Other commitments given - Stage 2
L83033	Other commitments given - Stage 3
L83034	Other commitments given - IAS 37
L84000	Other provisions
L91100	Current income tax liabilities
L91200	Deferred income tax liabilities
L92000	Share capital repayable on demand
L9300BU	Balancing account - Balance sheet
L93100	Accrued and deferred items
L93200	Other
L97000	Liabilities included in assets classified as held for sale and discontinued operations

1.4. Income statement

Code	Long description
P11110	Interest income - Derivatives - HFT
P11130	Interest income - Debt securities - HFT
P11140	Interest income - Loans and advances - HFT
P11230	Interest income - Debt securities - MFVTPL
P11240	Interest income - Loans and advances - MFVTPL
P11330	Interest income - Debt securities - DFVTPL
P11340	Interest income - Loans and advances - DFVTPL
P11430	Interest income - Debt securities - FVTOCI
P11440	Interest income - Loans and advances - FVTOCI
P11530	Interest income - Debt securities - AC
P11540	Interest income - Loans and advances - AC
P11610	Interest income - Derivatives - Hedge accounting , interest rate risk
P11710	Interest income - Other assets
P11720	Interest income - Financial liabilities
P12110	Interest expenses - Derivatives - HFT
P12130	Interest expenses - Deposits - HFT

Code	Long description
P12140	Interest expenses - Debt securities issued - HFT
P12150	Interest expenses - Other financial liabilities - HFT
P12330	Interest expenses - Deposits - DFVTPL
P12340	Interest expenses - Debt securities issued - DFVTPL
P12350	Interest expenses - Other financial liabilities - DFVTPL
P12530	Interest expenses - Deposits - AC
P1253CL	Clearing account - Interest income / expenses
P12540	Interest expenses - Debt securities issued - AC
P12550	Interest expenses - Other financial liabilities - AC
P12610	Interest expenses - Derivatives - Hedge accounting , interest rate risk
P12710	Interest expenses - Other liabilities
P12721	Interest expenses - Derivatives - HFT (Assets)
P12723	Interest expenses - Debt securities
P12724	Interest expenses - Loans and advances
P12726	Interest expenses - Derivatives Hedge accounting (Assets), interest rate risk
P12727	Interest expenses - Other financial assets
P13000	Expenses on share capital repayable on demand
P14100	Dividend income - Financial assets - HFT
P14200	Dividend income - Financial assets - MFVTPL
P14400	Dividend income - Financial asssets - FVTOCI
P14900	Dividend income - Investments in subsidiaries, joint ventures and associates
P21000	Fee and commission income
P22000	Fee and commission expenses
P2200CL	Clearing account - Fee and commission
P31412	Derecognition gains/losses on Debt securities - FVTOCI
P31413	Derecognition gains/losses on Loans and advances - FVTOCI
P31512	Derecognition gains/losses on Debt securities - AC
P31541	Derecognition gains/losses on Loans and advances - AC to banks
P31545	Derecognition gains/losses on Loans and advances - AC to customers
P32530	Derecognition gains/losses on Deposits - AC
P32540	Derecognition gains/losses on Debt securities issued - AC
P32550	Derecognition gains/losses on Other financial liabilities - AC
P41111	Derecognition gains/losses on Derivatives - HFT
P41112	Derecognition gains/losses on Equity instruments - HFT
P41113	Derecognition gains/losses on Debt securities - HFT
P41114	Derecognition gains/losses on Loans and advances - HFT
P41121	FV change on Derivatives - HFT
P41122	FV change on Equity instruments - HFT
P41123	FV change on Debt securities - HFT
P41124	FV change on Loans and advances - HFT
P41212	Derecognition gains/losses on Short positions - HFT
P41213	Derecognition gains/losses on Deposits - HFT
P41214	Derecognition gains/losses on Debt securities issued - HFT
P41215	Derecognition gains/losses on Other financial liabilities - HFT
P41222	FV change on Short positions - HFT
P41223	FV change on Deposits - HFT
P41224	FV change on Debt securities issued - HFT
P41225	FV change on Other financial liabilities - HFT
P42112	Derecognition gains/losses on Equity instruments - MFVTPL
P42113	Derecognition gains/losses on Debt securities - MFVTPL

Code	Long description
P42114	Derecognition gains/losses on Loans and advances - MFVTPL
P42122	FV change on Equity instruments - MFVTPL
P42123	FV change on Debt securities - MFVTPL
P42124	FV change on Loans and advances - MFVTPL
P43113	Derecognition gains/losses on Debt securities - DFVTPL
P43114	Derecognition gains/losses on Loans and advances - DFVTPL
P43123	FV change on Debt securities - DFVTPL
P43124	FV change on Loans and advances - DFVTPL
P43213	Derecognition gains/losses on Deposits - DFVTPL
P43214	Derecognition gains/losses on Debt securities issued - DFVTPL
P43215	Derecognition gains/losses on Other financial liabilities - DFVTPL
P43223	FV change on Deposits - DFVTPL
P43224	FV change on Debt securities issued - DFVTPL
P43225	FV change on Other financial liabilities - DFVTPL
P50010	Fair value changes of the hedging instrument [including discontinuation]
P50020	Fair value changes of the hedged item attributable to the hedged risk
P50030	Ineffectiveness in profit or loss from cash flow hedges
P50040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations
P61000	Net exchange differences, gain/loss
P62010	Net gains/losses on Property, plant and equipment
P62020	Net gains/losses on Investment property
P62040	Net gains/losses on Intangible assets
P62090	Net gains/losses on Other non financial assets
P63010	Changes (+) in fair value in tangible assets (fair value model)
P63020	Investment property income
P63030	Operating leases income
P63040	Other income
P64010	Changes (-) in fair value in tangible assets (fair value model)
P64020	Investment property expenses
P64030	Operating leases expenses
P64040	Other expenses
P6409CL	Clearing account - other operating income / expenses
P71010	Personnel expenses
P71020	General and administrative expenses
P719BU	Balancing account - Income statement
P72010	Depreciation and amortisation on Property, plant and equipment
P72020	Depreciation and amortisation on Investment property
P72030	Depreciation and amortisation on Other intangible assets
P73420	Modification gains or (-) losses, equity instrument - FVTOCI
P73430	Modification gains or (-) losses, debt securities - FVTOCI
P73440	Modification gains or (-) losses, loans and advances - FVTOCI
P73530	Modification gains or (-) losses, debt securities - AC
P73541	Modification gains or (-) losses, loans and advances - AC to banks
P73545	Modification gains or (-) losses, loans and advances - AC to customers
P80010	Provision on commitments and guarantees given
P80020	Other provisions
P81330	Impairment Debt securities - FVTOCI
P81335	Amounts written-off directly to P&L on Debt securities - FVTOCI
P81340	Impairment Loans and advances - FVTOCI
P81345	Amounts written-off directly to P&L on Loans and advances - FVTOCI
P81530	Impairment Debt securities - AC

Code	Long description
P81535	Amounts written-off directly to P&L on Debt securities - AC
P81540	Impairment Loans and advances - AC
P81545	Amounts written-off directly to P&L on Loans and advances - AC
P81590	Impairment Financial assets - AC
P81595	Amounts written-off directly to P&L on Financial assets - AC
P82000	Impairment or reversal of impairment of Investments in subsidaries, joint ventures and associates
P83010	Impairment or reversal of impairment on Property, plant and equipment
P83020	Impairment or reversal of impairment on Investment property
P83030	Impairment on Goodwill
P83040	Impairment or reversal of impairment on Other intangible assets
P83090	Impairment or reversal of impairment on Other
P84000	Negative goodwill recognised in profit or loss
P85010	Gains or (-) losses on derecognition of investments in subsidiaries, joint ventures and associates, net
P85020	Merger result
P85030	Profit of associates and joint ventures accounted for using the equity method
P86000	Profit or (-) loss from NC assets and disposal groups classified as held for sale not qualifying as discontinued op.
P89010	Income tax expense
P89020	Deferred tax
P91000	Profit or (-) loss before tax from discontinued operations
P92000	Tax expense or (-) income related to discontinued operations

2.   List of flows

2.1.   List of accounting flows

Code	Long description
F00	Opening
F01	Incoming units
F02	Change in consolidation method (old)
F03	Change in consolidation method (new)
F04	Change in consolidation rate
F06	Dividends
F07	Interim dividends
F08A	Reclassification at DIA of IFRS9 *
F08B	Remeasurement at DIA of IFRS9 *
F09	Change in accounting policies
F10	Net profit (loss) for the period
F15	Net variation
F20	Increase/ Purchase
F25	Increase in depreciation
F30	Decrease/ Disposal
F35	Decrease in depreciation, used
F36	Decrease in depreciation, not used
F37	Increase/decrease in the discounted amount [passage of time] and effect of any change in the discount rate
F40	Capital increase
F45	Capital decrease
F50	Reclassification
F55	Fair value changes
F70	Internal mergers
F80	Currency translation adjustment
F92	Change in interest rate
F98	Outgoing units
F99	Closing
Y99	Year to date

*Only used for transition from IAS39 to IFRS9

2.2. List of FINREP flows

Code	Long description
T010	Accumulated negative changes in fair value due to credit risk on non-performing exposures
T015	Accumulated changes in fair value due to credit risk
T020	Changes in fair value due to credit risk
T105	of which: instruments with low credit risk
T110	Accumulated partial write-offs
T115	Accumulated total write-offs
T121	Increases due to origination and acquisition
T122	Decreases due to derecognition
T123	Changes due to change in credit risk (net)
T124	Changes due to modifications without derecognition (net)
T125	Changes due to update in the institution's methodology for estimation (net)
T126	Decrease in allowance account due to write-offs
T127	Other adjustments
T140	Recoveries of previously written-off amounts recorded directly to the statement of profit or loss
T145	Amounts written-off directly to the statement of profit or loss
T161	To Stage 2 from Stage 1
T162	To Stage 1 from Stage 2
T163	To Stage 3 from Stage 2
T164	To Stage 2 from Stage 3
T165	To Stage 3 from Stage 1
T166	To Stage 1 from Stage 3
T205	Past due ≤ 30 days
T210	Past due > 30 days ≤ 90 days
T215	Past due > 90 days
T300	Performing
T305	Not past due or Past due <= 30 days
T310	Past due > 30 days <= 90 days
T320	Non-performing
T325	Unlikely to pay that are not past-due or past-due <= 90 days
T330	Past due > 90 days <= 180 days
T335	Past due > 180 days <= 1 year
T340	Past due > 1 year <= 5 years
T345	Past due > 5 years
T350	Of which: defaulted
T355	Of which: impaired
T360	on performing exposures
T365	on non-performing exposures
T370	Unlikely to pay that are not past-due or past-due <= 90 days
T375	Past due > 90 days <= 180 days
T380	Past due > 180 days <= 1 year
T385	Past due > 1 year <= 5 years
T387	Past due > 5 years
T390	Collateral received on non-performing exposures
T395	Financial guarantees received on non-performing exposures
T400	Of which: debt forbearance
T405	Performing exposures with forbearance measures
T410	Instruments with modifications in their terms and conditions
T415	Refinancing

Code	Long description
T420	of which: Performing forborne exposures under probation reclassified from non-performing
T425	Non-performing exposures with forbearance measures
T430	Instruments with modifications in their terms and conditions
T435	Refinancing
T440	of which: Defaulted
T445	of which: Impaired
T450	of which: Forbearance of exposures non-performing prior to forbearance
T455	Acc. imp perf / non performing exposures with forbearance measures
T460	Acc. imp performing exposures with forbearance measures
T465	Acc Imp./FV non-performing exposures with forbearance measures
T470	Instruments with modifications in their terms and conditions
T475	Refinancing
T490	Collateral received on exposures with forbearance measures
T495	Financial guarantees received on exposures with forbearance measures
T505	Notional amount, Total Trading
T510	Notional amount, of which: sold
T515	Fair value hedge
T520	Cash flow hedge
T525	Hedge of net investment in a foreign operation
T530	Micro-hedges - carrying amount
T535	Micro-hedges - Net position hedge - Assets or liabilities included in hedge of a net position (before netting)
T540	Micro-hedges - Hedge adjustments included in the carrying amount of assets/liabilities
T545	Micro-hedges - Remaining adjustments for discontinued micro hedges including hedges of net positions
T550	Hedged items in portfolio hedge of interest rate risk
T580	Revaluation model
T585	Cost model
T590	Fair value model
T600	Carrying amount
T605	Of which: securitizations
T610	Of which: repurchase agreements
T615	Carrying amount
T620	Of which: securitizations
T625	Of which: repurchase agreements
T630	Principal amount outstanding of the original assets
T640	Carrying amount of assets still recognised
T645	Carrying amount of associated liabilities
T650	Principal amount outstanding of transf. fin. assets entirely derecog. for which the institution retains servicing rights
T655	Amounts derecognised for capital purposes
T700	Subordinated financial assets - liabilities carrying amount
T720	Pension and similar expenses
T725	Share based payments
T800	Opening balance [present value]
T801	Current service cost
T802	Interest cost
T803	Contributions paid
T804	Actuarial (-) gains or losses from changes in demographic assumptions
T805	Actuarial (-) gains or losses from changes in financial assumptions
T806	Foreign currency exchange increase or (-) decrease
T807	Benefits paid

Code	Long description
T808	Past service cost, including gains and losses arising from settlements
T809	Increase or (-) decrease through business combinations and disposals
T810	Other increases or (-) decreases
T880	Currency translation adjustment
T899	Closing balance [present value]
T905	Nominal amount
T910	Maximum amount of the guarantee that can be considered
T920	Accounting mismatch
T925	Managed on a fair value basis
T930	Hybrid contracts
T932	Managed for credit risk
T935	Fair value of financial instruments at amortised cost
T950	Fair value of liquidity support drawn
T970	Fair value of investments for which there are published price quotations
T980	Accumulated equity interest
T981	Carrying amount
T982	Acquisition cost

3.   List of Audit IDs

Code	Long description
0PACK01	Package data
0PACK11	Local adjustments to Group accounting policies
0PACK91	Package data - Central correction
1ADJ90	Other adjustments - Central - Auto.
1ADJ91	Other adjustments - Central - Man.
1FVA10	Fair value for incoming entities (central) - Auto.
1FVA11	Fair value for incoming entities (central) - Man.
1FVA20	Adjustment on incoming entities (central) - Auto.
2ELIM10	Elimination of intercompany accounts - Auto.
2ELIM11	Elimination of intercompany accounts - Man.
3DIS10	Elimination of internal gains and losses on disposal of assets - Auto.
3DIS11	Elimination of internal gains and losses on disposal of assets - Man.
3DIV10	Elimination of internal dividends - Auto.
3DIV11	Elimination of internal dividends - Man.
3DIV20	Currency translation adjustments on dividends - Auto.
3DIV21	Currency translation adjustments on dividends - Man.
3PRO10	Elimination of internal impairment on investments - Auto.
3PRO11	Elimination of internal impairment on investments - Man.
3PRO20	Elimination of internal provisions - Auto.
3PRO21	Elimination of internal provisions - Man.
4CONS01	Consolidation entry not splittable
4CONS10	Elimination of subsidiaries' capital and share premium
4CTA01	Currency translation adjustments - Equity - Man.
4CTA10	Currency translation adjustments - Equity - Auto.
4GW10	Booking of goodwill and bargain purchase - Auto.
4GW11	Booking of goodwill and bargain purchase - Man.
4GW20	Currency translation adjustments on goodwill - Auto.
4GW21	Currency translation adjustments on goodwill - Man.
4INV10	Elimination of investments - Auto.

Code	Long description
4INV11	Elimination of investments - Man.
4INV20	Currency translation adjustments on investments - Auto.
4INV21	Currency translation adjustments on investments - Man.
4INV31	Adjustments on gains and losses on disposal of a subsidiary, JV or associate (Local currency)
4INV32	Adjustments on gains and losses on disposal of a subsidiary, JV or associate (Consolidation currency)
4NCI-ADJ90	Other adjustments - NCI
4NCI-CTA10	Currency translation adjustments - Equity - NCI
4NCI-DIS10	Elimination of internal gains and losses on disposal of assets - NCI
4NCI-DIV10	Elimination of internal dividends - NCI
4NCI-DIV20	Currency translation adjustments on dividends - NCI
4NCI-FVA00	Fair value/adjust for incoming entities (central) - NCI
4NCI-INV30	Adjustments on gains and losses on disposal of subsidiaries - NCI
4NCI-PACK01	Package data - NCI
4NCI-PACK10	Adjustments to Group accounting policies - NCI
4NCI-PACK90	Package data - Central correction - NCI
4NCI-PRO10	Elimination of internal impairment on investments - NCI
4NCI-PRO20	Elimination of internal provisions - NCI
4NCI11	Calculation of non-controlling interests - Correction
8CFS01	Consolidated financial statements correction - Man.
8CFS10	Consolidated financial statements correction - Auto.
9GW00	Disclosure of goodwill (gross value and impairment) and bargain purchase - Auto.
9GW01	Disclosure of goodwill (gross value and impairment) and bargain purchase - Man.
9RATE10	Technical audit ID for rates retrieval

4. List of retrieval schedules

Folder / Book / Code / Description
C0 - Home pages and summary reports
C00-00 - Retrieval - Main home page
C00-05 - Available consolidations
C00-10 - Package process follow up
C00-15 - Scope data retrieval
C00-20 - Scope data used in a consolidation
C00-25 - Conversion rates control
C1 - Annual report
C11 - Financial statements
C11-05 - Statement of Financial Position
C11-10 - Statement of Profit or Loss
C11-15 - Statement of Other Comprehensive Income
C11-25 - Statement of Cash Flows
C11-30 - Statement of Changes in Equity
C14 - Disclosures on transition to IFRS 9
C14-05 - Reconciliation between financial assets IAS39 vs IFRS9 at DIA
C14-10 - Reconciliation between financial liabilities IAS39 vs IFRS9 at DIA
C2 - Analysis
C21 - Financial statements by reporting unit
C21-05 - Statement of Financial Position (by reporting unit)
C21-10 - Statement of Profit or Loss (by reporting unit)
C21-15 - Statement of Other Comprehensive Income (by reporting unit)
C21-20 - Statement of Cash Flows (by reporting unit)
C22 - Analysis of line items in financial statements
C22-05 - Analysis of line item by account (Statement of Financial Position)
C22-10 - Analysis of line item by account (Statement of Profit or Loss)
C22-20 - Analysis of line item by reporting unit (Statement of Financial Position)
C22-25 - Analysis of line item by reporting unit (Statement of Profit or Loss)
C22-30 - Analysis of line item by reporting unit (Statement of Other Comprehensive Income)
C22-35 - Analysis of line item by reporting unit (Statement of Cash Flows)
C23 - Specific breakdown
C23-05 - Statement of OCI and FINREP equity breakdown
C23-10 - Statement of Cash Flows breakdown
C23-15 - Statement of Cash Flows - Changes in cash and cash equivalent
C23-20 - Statement of Cash Flows - Check flows by audit ID
C23-25 - Statement of Changes in Equity breakdown (accounts in rows)
C3 - Accounting reports
C31 - Closing balances
C31-05 - Balance Sheet by flow
C31-10 - Balance Sheet by flow and audit ID
C31-12 - Balance Sheet by flow, audit ID and reporting unit
C31-15 - Net income
C31-20 - Net income by audit ID
C32 - General ledgers
C32-05 - General ledger by audit ID, partner, JE number (Flows)
C32-10 - General ledger by audit ID and technical origin (Flows)
C32-15 - General ledger by reporting unit and audit ID (Flows)
C32-20 - General ledger by audit ID, date, partner, share and JE number (Flows)
C33 - Ledgers

Folder / Book / Code / Description
C33-05 - Debit-credit ledger for 1 reporting unit and 1 audit ID
C33-10 - Journal entries for 1 reporting unit and 1 audit ID
C33-15 - Journal entries for 1 reporting unit (Audit ID detail)
C4 - Control reports
C41 - Check package
C41-05 - Compare local and pre-consolidated data
C41-10 - Check integration by reporting unit
C41-15 - Check opening balance data (Package)
C41-20 - Business units - Balance by company (Local)
C41-25 - Business units - General ledger - Intra- and intercompany partners (Local)
C41-30 - Business units - Check balancing accounts
C42 - Check main balances
C42-05 - Consolidation control dashboard
C42-10 - Consolidation control dashboard (Detail)
C42-15 - Assets = liabilities by audit ID
C42-20 - Assets = liabilities by reporting unit
C42-25 - Balance Sheet income = Profit and Loss income by audit ID
C42-30 - Balance Sheet income = Profit and Loss income by reporting unit
C42-35 - Flow balance by audit ID
C42-40 - Flow balance by reporting unit
C42-45 - Check clearing accounts for intercompany elimination
C43 - Check conversion by transaction date
C43-05 - Check consistency between Analysis by date - Daily exchange rate
C43-10 - Check conversion of paid dividends
C43-15 - Check conversion of capital increase/decrease
C43-20 - Check conversion of subscription to capital increase
C43-25 - Check conversion of purchase of investments
C43-30 - Check conversion of subscription to capital decrease
C44 - Intercompany reconciliations
C44-05 - Balance Sheet and Profit and Loss reconciliations at closing - Threshold > 1
C44-10 - Balance Sheet reconciliations at closing - Buyer and seller
C44-15 - Balance Sheet reconciliations by flow - Buyer and seller
C44-20 - Profit and Loss reconciliations - Threshold > 1
C44-25 - Profit and Loss reconciliations - Buyer and seller
C44-30 - Reconciliation of internal gains and losses and dividends - Threshold > 1
C44-35 - Reconciliation of internal gains and losses and dividends - Buyer and seller
C44-40 - Reconciliation of internal gains and losses on sale of investments in subsidiaries
C45 - Transition from local to consolidated figures
C45-05 - Balance by level
C45-10 - Balance by analysed level
C45-15 - Net income by reporting unit and by level
C45-20 - Net income by reporting unit and analysed level
C46 - Net equity, dividends and goodwills
C46-05 - Statement of changes in consolidated equity and non-controlling interests
C46-10 - Check shareholder's equity
C46-15 - Elimination of dividends - Impact on Profit and Loss
C46-20 - Elimination of dividends - Check of distribution flow
C46-25 - Detailed analysis of net equity
C46-30 - Analysis of changes in Foreign currency exchange reserve - Year-to-date conversion
C46-35 - Net equity of incoming companies
C46-40 - Goodwill and bargain purchase of incoming companies

Folder / Book / Code / Description
C46-45 - Check calculation of goodwill or bargain purchase
C5 - FINREP Tables
C50 - Financial statements
C50-05 - F 1.1 - Balance Sheet Statement - assets
C50-10 - F 1.2 - Balance Sheet Statement - liabilities
C50-15 - F 1.3 - Balance Sheet Statement - equity
C50-20 - F 2. - Statement of profit or loss
C50-25 - F 3. - Statement of comprehensive income
C51 - Other FINREP tables
C51-002 - F 4.1 - Financial assets held for trading
C51-004 - F 4.2.1 - Non-trading financial assets mandatorily at fair value through profit or loss
C51-006 - F 4.2.2 - Financial assets designated at fair value through profit or loss
C51-008 - F 4.3.1 - Financial assets at fair value through other comprehensive income
C51-010 - F 4.4.1 - Financial assets at amortised cost
C51-012 - F 4.5 - Subordinated financial assets
C51-014 - F 5.1 - Breakdown of loans and advances other than held for trading by product
C51-016 - F 6.1 - Breakdown of loans and advances other than held for trading to non-financial
C51-018 - F 7.1 - Financial assets subject to impairment that are past due
C51-020 - F 8.1 - Breakdown of financial liabilities by product and by counterparty sector
C51-022 - F 8.2 - Subordinated financial liabilities
C51-024 - F9.1.1 - Off-balance sheet exposures: Loan commitments, financial guarantees and
C51-026 - F 9.2 - Loan commitments, financial guarantees and other commitments received
C51-028 - F 10 - Derivatives - Trading
C51-030 - F 11.1 - Derivatives - Hedge accounting
C51-032 - F 11.3 - Non-derivatives - Hedge accounting: Breakdown by accounting portfolio
C51-034 - F 11.4 - Hedge items in fair value hedges
C51-038 - F 12.1 - Movements in allowances and provisions for credit losses
C51-040 - F 12.2 - Transfers between impairment stages (gross basis presentation)
C51-042 - F 13.1 - Breakdown of loans and advances by collateral and guarantees
C51-044 - F 13.2 - Collateral obtained by taking possession during the period [held
C51-046 - F 13.3 - Collateral obtained by taking possession [tangible assets] accumulated
C51-048 - F 14 - Fair value hierarchy: financial instruments at fair value
C51-050 - F 15 - Derecognition and financial liabilities associated with transferred financial assets
C51-052 - F 16.1 - Interest income and expenses by instrument and counterparty sector
C51-054 - F 16.2 - Gains or losses on derecognition of financial assets and liabilities not measured
C51-056 - F 16.3 - Gains or losses on financial assets and liabilities held for trading by instrument
C51-058 - F 16.4 - Gains or losses on financial assets and liabilities held for trading by risk
C51-060 - F 16.4.1- Gains or losses on non-trading financial assets mandatorily at fair value
C51-062 - F 16.5 - Gains or losses on financial assets and liabilities designated
C51-064 - F 16.6 - Gains or losses from hedge accounting
C51-066 - F 16.7 - Impairment on non-financial assets
C51-068 - F 17.1 - Reconciliation between accounting and CRR scope of consolidation: Assets
C51-070 - F 17.2 - Off-balance sheet exposures: Loan commitments, financial guarantees and
C51-072 - F 17.3 - Reconciliation between accounting and CRR scope of consolidation: Liabilities
C51-074 - F 18 - Information on performing and non-performing exposures
C51-076 - F 19 - Forborne exposures
C51-078 - F 20.1 - Geographical breakdown of assets by location of the activities
C51-080 - F 20.2 - Geographical breakdown of liabilities by location of the activities

Folder / Book / Code / Description
C51-082 - F 20.3 - Geographical breakdown of statement of profit or loss items
C51-084 - F 20.4 - Geographical breakdown of assets by residence of the counterparty
C51-086 - F 20.5 - Geographical breakdown of off-balance sheet exposure by residence
C51-088 - F 20.6 - Geographical breakdown of liabilities by residence of the counterparty
C51-090 - F 20.7.1 - Geo bkd by residence of the counterparty of L&A other than HFT to
C51-092 - F 21 - Tangible and intangible assets: assets subject to operating lease
C51-094 - F 22.1 - Fee and commission income and expenses by activity
C51-096 - F 22.2 - Assets involved in the services provided
C51-098 - F 30.1 - Interests in unconsolidated structured entities
C51-100 - F 30.2 - Breakdown of interests in unconsolidated structured entities by nature
C51-102 - F 31.1 - Related parties: amounts payable to and amounts receivable from
C51-104 - F 31.2 - Related parties: expenses and income generated by transactions with
C51-106A - F 40.1 - Group structure: "entity-by-entity" - Held company
C51-106B - F 40.1 - Group structure: "entity-by-entity" - Owner company
C51-108 - F 40.2 - Group structure: "instrument-by-instrument"
C51-110 - F 41.1 - Fair value hierarchy: financial instruments at amortised cost
C51-112 - F 41.2 - Use of the Fair Value Option
C51-114 - F 42 - Tangible and intangible assets: carrying amount by measurement method
C51-116 - F 43 - Provisions
C51-118 - F 44.1 - Components of net defined benefit plan assets and liabilities
C51-120 - F 44.2 - Movements in defined benefit plan obligations
C51-122 - F 44.3 - Memo items [related to staff expenses]
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