

Accounting data report

1. Scope of the report

The report covers data describing the development of the instrument in accordance with the relevant accounting standards of the observed agent's legal entity. Accounting data are to be reported as at the end of the reference period.

2. Structure of the report row

- 1) Observed agent identifier
- 2) Contract identifier
- 3) Instrument identifier
- 4) Accounting classification of instruments
- 5) Balance sheet recognition identifiers
- 6) Accumulated write-offs
- 7) Accumulated impairment amount
- 8) Type of impairment
- 9) Impairment assessment method
- 10) Sources of encumbrance
- 11) Accumulated changes in fair value due to credit risk
- 12) Performing status of the instrument
- 13) Date of the performing status of the instrument
- 14) Provisions associated with off-balance-sheet exposures
- 15) Status of forbearance and renegotiation
- 16) Date of the forbearance and renegotiation status
- 17) Cumulative recoveries since default
- 18) Prudential portfolio identifiers
- 19) Carrying amount

1) **Observed agent identifier**

The agent identifier assigned by Eesti Pank and the Financial Supervision Authority.

2) **Contract identifier**

The identifier applied by the credit institution to uniquely identify the contract. The maximum number of symbols is 60.

3) **Instrument identifier**

The identifier applied by the credit institution to uniquely identify the instrument within one contract. The maximum number of symbols is 60.

4) **Accounting classification of instruments**

Accounting portfolios where the instrument is recorded in accordance with the accounting standard (IFRS):

Cash balances at central banks and other demand deposits	14
Financial assets held for trading	2
Financial assets designated at fair value through profit or loss	4
Non-trading financial assets mandatorily at fair value through profit or loss	41
Financial assets at amortised cost	6
Financial assets at fair value through other comprehensive income	8

5) **Balance sheet recognition identifiers**

Entirely recognised 1

Recognised to the extent of the institution's continuing involvement	2
Entirely derecognised	3

6) Accumulated write-offs

Accumulated write-offs are reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period.

7) Accumulated impairment amount

Accumulated impairment amounts are reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. If the instrument is not subject to impairment under the accounting standards, the field will be left blank.

8) Type of impairment

Stage 1 (IFRS)	23
Stage 2 (IFRS)	24
Stage 3 (IFRS)	25
Not subject to impairment	0

9) Impairment assessment method

Collectively assessed	1
Individually assessed	2
Not subject to impairment	0

10) Sources of encumbrance

No encumbrance	1
Central bank funding	5
Exchange traded derivatives	6
Over-the-counter derivatives	7
Repurchase agreements other than to central banks	8
Deposits other than repurchase agreements	9
Debt securities issued — covered bonds securities	10
Debt securities issued — asset-backed securities	11
Debt securities issued — other than covered bonds and asset-backed securities	12
Other sources of encumbrance	13

11) Accumulated changes in fair value due to credit risk

Accumulated changes in fair value due to credit risk are reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. If an instrument is not designated at fair value through profit and loss, the field will be left blank.

If the instrument's or debtor's creditworthiness has not changed (i.e it has neither improved nor deteriorated) since the initial reporting of the instrument, 0 (zero) will be reported in this data field.

12) Performing status of the instrument

Non-performing	1
Performing	11

13) Date of the performing status of the instrument

Date of the performing status of the instrument is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd). For a performing instrument, the inception date will be reported.

14) Provisions associated with off-balance-sheet exposures

Provisions associated with off-balance-sheet exposures are reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. If the instrument cannot have an off-balance-sheet value, the field will be left blank.

15) Status of forbearance and renegotiation

Forborne: totally or partially refinanced debt	3
Forborne: instruments with modified interest rate below market conditions	4
Forborne: instruments with other modified terms and conditions	5
Renegotiated instrument without forbearance measures	9
Not forborne or renegotiated	8

16) Date of the forbearance and renegotiation status

Date of the forbearance and renegotiation status is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd). For instruments not forborne or renegotiated the inception date will be reported. If the inception date of the instrument is before 1 September 2018, reporting of the forbearance and renegotiation status will not be mandatory and the field may be left blank.

17) Cumulative recoveries since default

Cumulative recoveries since default are reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. The amount of cumulative recoveries is to be reported for the latest default period if the instrument has been in default prior to a reporting reference date. In all other cases, including when the instrument or debtor has not been in default, the field will be left blank.

18) Prudential portfolio identifiers

Trading book	1
Non-trading book	2
Undefined	0

19) Carrying amount

Carrying amount is reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. For instruments not recognised in the balance sheet of the observed agent's legal entity, the field will be left blank.