

Annex I

Template number	Name
0	Summary of KPIs
1	Assets for the calculation of GAR
2	GAR sector information
3	GAR KPI stock
4	GAR KPI flow
5	KPI off-balance sheet exposures
6	KPI on fees and commissions income from services other than lending and asset management
7	KPI Trading book portfolio

0. Summary of KPIs to be disclosed by credit institutions under Article 8 Taxonomy Regulation

		Total environmentally sustainable assets	KPI (****)	KPI (*****)	% coverage (over total assets) (***)	% of assets excluded from the numerator of the GAR (Article 7(2) and (3) and Section 1.1.2 of Annex V)	% of assets excluded from the denominator of the GAR (Article 7(1) and Section 1.2.4 of Annex V)
Main KPI	Green asset ratio (GAR) stock	9,307824174	0,29%	0,28%	80,13%	56,99%	19,87%
		Total environmentally sustainable activities	KPI	KPI	% coverage (over total assets)	% of assets excluded from the numerator of the GAR (Article 7(2) and (3) and Section 1.1.2 of Annex V)	% of assets excluded from the denominator of the GAR (Article 7(1) and Section 1.2.4 of Annex V)
Additional KPIs	GAR (flow)	0	0,00%	0,00%	76,58%	60,41%	23,42%
	Trading book (*)	0	0,00%	0,00%			
	Financial guarantees	0	0,00%	0,00%			
	Assets under management	0	0,00%	0,00%			
	Fees and commissions income (**)	0	0,00%	0,00%			

(*) For credit institutions that do not meet the conditions of Article 94(1) of the CRR or the conditions set out in Article 325a(1) of the CRR.
(**) Fees and commissions income from services other than lending and AuM.
Institutions shall disclose forward-looking information for these KPIs, including information in terms of targets, together with relevant explanations on the methodology applied.
(***) % of assets covered by the KPI over banks' total assets.
(****) Based on the Turnover KPI of the counterparty.
(*****) Based on the CapEx KPI of the counterparty.

Note 1: Across the reporting templates: cells shaded in black should not be reported.
Note 2: Fees and Commissions (sheet 6) and Trading Book (sheet 7) KPIs shall only apply starting 2026. SMEs' inclusion in these KPI will only apply subject to a positive result of an impact assessment.

Table 1: The calculation table

Metric ID		Metric: Climate Change (CC)																								Metric: Biodiversity (B)																								Metric: Pollution (P)																								Metric: Resilience and Recovery (R)																								Metric: Socio-Economic (S)																								Metric: Governance (G)																								Metric: Other (O)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
		Greenhouse Gas Emissions (GGE)						Land Use, Land-Use Change, and Forestry (LULUCF)						Waste and Resource Management (WRM)						Air Quality (AQ)						Water Quality (WQ)						Biodiversity Conservation (BC)						Pollution Control (PC)						Resilience and Recovery (R)						Socio-Economic (S)						Governance (G)						Other (O)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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1. List of companies

2. The methodology used for the calculation of the exposure is based on the data provided by the companies. The methodology used for the calculation of the exposure is based on the data provided by the companies. The methodology used for the calculation of the exposure is based on the data provided by the companies.

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	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue	EBITDA	Revenue
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	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue	EBIT	Revenue
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No.	Name of the company	2020										2021										2022										2023										2024										2025										2026										2027										2028										2029										2030										2031										2032										2033										2034										2035										2036										2037										2038										2039										2040										2041										2042										2043										2044										2045										2046										2047										2048										2049										2050										2051										2052										2053										2054										2055										2056										2057										2058										2059										2060										2061										2062										2063										2064										2065										2066										2067										2068										2069										2070										2071										2072										2073										2074										2075										2076										2077										2078										2079										2080										2081										2082										2083										2084										2085										2086										2087										2088										2089										2090										2091										2092										2093										2094										2095										2096										2097										2098										2099										2100										2101										2102										2103										2104										2105										2106										2107										2108										2109										2110										2111										2112										2113										2114										2115										2116										2117										2118										2119										2120										2121										2122										2123										2124										2125										2126										2127										2128										2129										2130										2131										2132										2133										2134										2135										2136										2137										2138										2139										2140										2141										2142										2143										2144										2145										2146										2147										2148										2149										2150										2151										2152										2153										2154										2155										2156										2157										2158										2159										2160										2161										2162										2163										2164										2165										2166										2167										2168										2169										2170										2171										2172										2173										2174										2175										2176										2177										2178										2179										2180										2181										2182										2183										2184										2185										2186										2187										2188										2189										2190										2191										2192										2193										2194										2195										2196										2197										2198										2199										2200										2201										2202										2203										2204										2205										2206										2207										2208										2209										2210										2211										2212										2213										2214										2215										2216										2217										2218										2219										2220										2221										2222										2223										2224										2225										2226										2227										2228										2229										2230										2231										2232										2233										2234										2235										2236										2237										2238										2239										2240										2241										2242										2243										2244										2245										2246										2247										2248										2249										2250										2251										2252										2253										2254										2255										2256										2257										2258										2259										2260										2261										2262										2263										2264										2265										2266										2267										2268										2269										2270										2271										2272										2273										2274										2275										2276										2277										2278										2279										2280										2281										2282										2283										2284										2285										2286										2287										2288										2289										2290										2291										2292										2293										2294										2295										2296										2297										2298										2299										2300										2301										2302										2303										2304										2305										2306										2307										2308										2309										2310										2311										2312										2313										2314										2315										2316										2317										2318										2319										2320										2321										2322										2323										2324										2325										2326										2327										2328										2329										2330										2331										2									
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		Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)		Circular economy (CE)				Pollution (PPC)				Biodiversity and Ecosystems (BIO)				TOTAL (CCM + CCA+WTR+CE+PPC+BIO)										
% (compared to flow of total covered assets)		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)						Proportion of total new assets covered				
		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)										
		Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which enabling	Of which Use of Proceeds	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling	Of which Use of Proceeds	Of which transitional	Of which enabling					
GAR - Covered assets in both numerator and denominator																																		
1	Loans and advances, debt securities and equity instruments not HTF eligible for GAR calculation	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	76,58%			
2	Financial undertakings	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
3	Credit institutions	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
4	Loans and advances	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
5	Debt securities, including UoP	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
6	Equity instruments																																	
7	Other financial corporations																																	
8	of which investment firms																																	
9	Loans and advances																																	
10	Debt securities, including UoP																																	
11	Equity instruments																																	
12	of which management companies																																	
13	Loans and advances																																	
14	Debt securities, including UoP																																	
15	Equity instruments																																	
16	of which insurance undertakings																																	
17	Loans and advances																																	
18	Debt securities, including UoP																																	
19	Equity instruments																																	
20	Non-financial undertakings	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
21	Loans and advances	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
22	Debt securities, including UoP	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
23	Equity instruments																																	
24	Households	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%			0,00%	0,00%	0,00%	0,00%									0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
25	of which loans collateralised by residential immovable property	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%			0,00%	0,00%	0,00%	0,00%									0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	100,00%			
26	of which building renovation loans																																	
27	of which motor vehicle loans																																	
28	Local governments financing																														0,00%			
29	Housing financing																														0,00%			
30	Other local government financing																																	
31	Collateral obtained by taking possession: residential and commercial immovable properties																																	
32	Total GAR assets	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	76,58%			

1. Institution shall disclose in this template the GAR KPIs on flow of loans calculated (new loans on a net basis) based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template

2. Credit institutions shall duplicate this template for revenue-based and CapEx-based disclosures

4. GAR KPI flow

[illegible]

1. Institution shall disclose in this template the GAR KPIs on flow of loans calculated (new loans on a net basis) based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template

2. Credit institutions shall duplicate this template for revenue-based and CapEx-based disclosures.

5. KPI off-balance sheet exposures

[illegible]

1. Institution shall disclose in this template the KPIs for off-balance sheet exposures (financial guarantees and AuM) calculated based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template

2. Credit institutions shall duplicate this template for revenue-based and CapEx-based disclosures

5. KPI off-balance sheet exposures

		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o																	
		Disclosure reference date T																															
		Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)		Circular economy (CE)			Pollution (PPC)			Biodiversity and Ecosystems (BIO)			TOTAL (CCM + CCA+WTR+CE+PPC+BIO)												
		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-eligible)												
		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)				Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)		Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)			Proportion of total covered assets funding taxonomy relevant sectors (Taxonomy-aligned)												
% (compared to total covered off-balance sheet assets)																																	
		Of which Use of Proceeds				Of which transitional				Of which enabling				Of which Use of Proceeds				Of which enabling				Of which Use of Proceeds				Of which transitional				Of which enabling			
1	Financial guarantees (FinGuar KPI)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																
2	Assets under management (AuM KPI)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																

1. Institution shall disclose in this template the KPIs for off-balance sheet exposures (financial guarantees and AuM) calculated based on the data disclosed in template 1, on covered assets, and by applying the formulas proposed in this template

2. Credit institutions shall duplicate this template for revenue-based and CapEx-based disclosures

6. KPI on fees and commissions income from services other than lending and asset management

[illegible]

1. Institutions shall disclose in this template information on the percentage (%) of fees and Commission income towards taxonomy relevant sectors and environmentally sustainable activities (with breakdown for transitional and enabling activities) compared to total fees and commission income from NFRD corporates for services other than lending and asset management

6. KPI on fees and commissions income from services other than lending and asset management

		F&C KP - Disclosure reference date T																				F&C KP - Disclosure reference date T+1																																																																																																																																																																																																																																																																																																																																																					
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Total (Million EUR)		Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)				Circular economy (CE)				Pollution (PPC)				Biodiversity and Ecosystems (BIO)				TOTAL (CCM + CCA+WTR+CE+PPC+BIO)				Total (Million EUR)		Climate Change Mitigation (CCM)				Climate Change Adaptation (CCA)				Water and marine resources (WTR)				Circular economy (CE)				Pollution (PPC)				Biodiversity and Ecosystems (BIO)				TOTAL (CCM + CCA+WTR+CE+PPC+BIO)																																																																																																																																																																																																																																																																																																																			
		Of which towards taxonomy relevant sectors (%) (Taxonomy eligible)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)						Of which towards taxonomy relevant sectors (%) (Taxonomy eligible)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)				Of which towards taxonomy relevant sectors (%)																																																																																																																																																																																																																																																																																																																							
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enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling	Of which enabling

1. Institutions shall disclose in this template information on the percentage (%) of fees and Commission income towards taxonomy relevant sectors and environmentally sustainable activities (with breakdown for transitional and enabling activities) compared to total fees and commission income from NFRD corporates for services other than lending and asset management

[illegible]