

Lump-sum provision

FinREP

Existing provision stock
2.08.99 Other provisions - Other

Provisions less deferred taxes

3.5 Reserves (including retained earnings)
1.3 230 Other reserves – Other (New FINREP classification)

Deferred taxes

2.9.2 Deferred taxes liabilities
1.2 260 Deferred tax liabilities (New FINREP classification)

Subsequent allocations for banks publishing IFRS annual report:

- Result allocation and use to/of this special reserve shall be approved by annual shareholders meeting
- Impact in N+1

Subsequent allocations for banks publishing LuxGAAP annual report:

- Allocations are recognised in profit and loss account
- Impact in N

CoREP

Not recognised as prud
own funds



Eligible as Common Equity Tier 1 (CET1)
C01.00 200 Other Reserves (Expanded COREP)

AGDL provision

FinREP

Existing provision stock
2.08.99 Other provisions - Other

Provisions less deferred taxes

3.5 Reserves (including retained earnings)

1.3 230 Other reserves – Other (New FINREP classification)

Deferred taxes

2.9.2 Deferred taxes liabilities

1.2 260 Deferred tax liabilities (New FINREP classification)

Subsequent allocations for banks publishing IFRS annual report:

- Result allocation and use to/of this unavailable reserve shall be approved by annual shareholders meeting
- Impact in N+1

Subsequent allocations for banks publishing LuxGAAP annual report:

- Allocations are recognised in profit and loss account
- Impact in N

CoREP

Not recognised as prudential
own funds

Non-eligible as Common Equity Tier 1
(CET1)

*C01.00 200 Other Reserves (Expanded COREP) (+)
and 529 Components of own funds CET1 or
deductions (-)*