

Appendix 1 to
Eesti Pank Governor's Decree No 6 of 23 May 2014
"Establishment of substantive and formal requirements
for the balance sheet and income statement of credit institutions"

Scheme of balance sheet statement

1. ASSETS	NON-RESIDENTS	RESIDENTS	TOTAL
1. Cash and cash balances at central banks			
1.1 Cash on hand			
1.2 Cash balances at central banks			
1.3 Other demand deposit			
2. Financial assets held for trading			
2.1 Derivatives			
2.2 Equity instruments			
2.3 Debt securities			
2.4 Loans and advances			
3. Financial assets designated at fair value through profit or loss			
3.1 Equity instruments			
3.2 Debt securities			
3.3 Loans and advances			
4. Available-for-sale financial assets			
4.1 Equity instruments			
4.2 Debt securities			
4.3 Loans and advances			
5. Loans and receivables			
5.1 Debt securities			
5.2 Loans and advances			
5.2 A including write-down (-)			
5.2 B including interest			
6. Held-to-maturity investments			
6.1 Debt securities			
6.2 Loans and advances			
7. Investments in associates and subsidiaries			
8. Derivatives – Hedge accounting			
9. Fair value changes of the hedged items in portfolio hedge of interest rate risk			
10. Tangible assets			
10.1 Property, plant and equipment			
10.2 Investment property			
11. Intangible assets			
12. Income tax assets			
12.1 Current income tax assets			
12.2 Deferred income tax assets			
13. Other assets			
14. Non-current assets and disposal groups classified as held for sale			
14. A including debt securities and equity instruments			
15. TOTAL ASSETS			

2. LIABILITIES	NON-RESIDENTS	RESIDENTS	TOTAL
1. Financial liabilities held for trading			
1.1 Derivatives			
1.2 Short positions			
1.3 Deposits			
1.4 Debt securities issued			
1.5 Other financial liabilities			
2. Financial liabilities designated at fair value through profit or loss			
2.1 Deposits			
2.2 Debt securities issued			
2.3 Other financial liabilities			
3. Financial liabilities measured at amortised cost			
3.1 Deposits			
3.2 Debt securities issued			
3.3 Other financial liabilities			
4. Derivatives – Hedge accounting			
5. Fair value changes of the hedged items in portfolio hedge of interest rate risk			
6. Provisions			
6.1 Pensions and other post-employment defined benefit obligations			
6.2 Other long-term employee benefits			
6.3 Restructuring			
6.4 Pending legal issues and tax litigation			
6.5 Commitments and guarantees given			
6.6 Other provisions			
7. Income tax liabilities			
7.1 Current income tax liabilities			
7.2 Deferred income tax liabilities			
8. Share capital repayable on demand			
9. Other liabilities			
10. Liabilities included in disposal groups classified as held for sale			
11. TOTAL LIABILITIES			

3. EQUITY	NON-RESIDENTS	RESIDENTS	TOTAL
1. Share capital*			
1.1 Paid up share capital			
1.2 Unpaid share capital			
2. Share premium			
3. Equity instruments issued other than share capital			
3.1 Equity component of compound financial instruments			
3.2 Other equity instruments issued			
4. Other equity			
5. Accumulated other comprehensive income			
5.1 Items that will not be reclassified to profit or loss			
5.1.1 Tangible assets			

5.1.2 Intangible assets			
5.1.3 Actuarial gains or (-) losses on defined benefit pension plans			
5.1.4 Non-current assets and disposal groups classified as held for sale			
5.2 Items that may be reclassified to profit or loss			
5.2.1 Hedge of net investments in foreign operations (effective portion)			
5.2.2 Hedging derivatives. Cash flow hedges (effective portion)			
5.2.3 Available-for-sale financial assets			
5.2.4 Non-current assets and disposal groups classified as held for sale			
6. Retained earnings			
7. Other reserves			
8. Treasury shares (-)			
9. Profit/loss (+/-) for the financial year			
10. Interim dividends (-)			
11. TOTAL EQUITY			
12. TOTAL LIABILITIES AND TOTAL EQUITY			

* In the balance sheet of a branch of credit institution, the equity item "Share capital" shall be replaced by the item "Head office". Sub-items "Paid-in share capital" and "Unpaid share capital" shall not be used.