

```
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gentUri=/eurlex-frontoffice/ruxitagentjs_ICANVfgqrux_10319250807130352.js|reportUrl=/eurlex-
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{w.bindReadyQ.push(y);}else{w.readyQ.push(x);}};var a={ready:p,bind:p};w.\$=w.jQuery=function(f)
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var interStyleGuideUrl = 'http://publications.europa.eu/code/en/en-000100.htm';
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var sessionTimeout = '900000';
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SameSite=Strict"}document.cookie=a+"="+b+d+f+"; path=/"
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ug");var qPString=qP.length>0?("?" +qP.join("&")):"";
tags.async=!0,tags.src="https://analytics.webanalytics.op.europa.eu/containers/"+id+".js"+qPString,scr
ipts.parentNode.insertBefore(tags,scripts);
            !function(a,n,i){a[n]=a[n]||{};for(var c=0;c<i.length;c++)!function(i){a[n][i]=a[n]
[i]||{};a[n][i].api=a[n][i].api||function(){var a=[].slice.call(arguments,0);"string"==typeof
a[0]&&window[dataLayerName].push({event:n+"."+i+":"+a[0],parameters:[].slice.call(arguments,1)}})}
(i[c])}(window,"ppms",["tm","cm"]);
        })(window, document, 'dataLayer', '0b5594a8-b9c8-4cd6-aa25-5c578dcf91df');
    }, { once: true });
</script>

<!-- // GENERAL Modal which is used by all the dynamic loading modal cases. -->

<div class="modal fade EurlexModal" id="myModal" tabindex="-1" role="dialog" aria-
labelledby="DemoModal02Title">
    <div class="modal-dialog modal-lg" role="document">
        <div class="modal-content">
            <div class="modal-header">
                <button type="button" class="close" data-dismiss="modal" aria-label="Close"><span
aria-hidden="true">&times;</span></button>
                <div class="modal-title" role="heading" aria-level="1" id="DemoModal02Title"></div>
            </div><!-- modal-header -->
            <div class="modal-body">
                </div><!-- modal-body -->
            </div><!-- modal-content -->
        </div><!-- modal-dialog -->
    </div><!-- modal -->

<div class="Wrapper clearfix">

    <a class="sr-only sr-only-focusable SkipLink" href="#MainContent">Skip to main content</a>
```

```
<div>

    <header id="op-header" class="ecl-site-header header-refinement box-shadow-removal" data-ecl-
auto-init="SiteHeader">
    <div class="ecl-site-header__background">
        <div class="ecl-site-header__header">
            <div class="ecl-site-header__container ecl-container upper-header-border header-width-
override">

                <div class="ecl-site-header__top" data-ecl-site-header-top>
                    <a id="homepageLogo" href="https://european-union.europa.eu/index_en"
class="ecl-link ecl-link--standalone ecl-site-header__logo-link" ariaLabel="aria-label=European
Union">

                        <picture class="ecl-picture ecl-site-header__picture" title="European
Union">

                            <source srcset="../../../revamp/components/vendor/ec/eu-preset-
v4.1.1/images/logo/standard-version/positive/logo-eu--en.svg" media="(min-width: 996px)">
                            
                        </picture>
                    </a>
                    <div class="ecl-site-header__action">

                        <div class="dropdown ecl-site-header__login-container">

                            <a id="MyEurlex" class="ecl-button ecl-button--
tertiary ecl-site-header__login-toggle dropdown-toggle login-lang-text-size" href="#" data-
toggle="dropdown" aria-haspopup="true" >

                                <svg class="ecl-icon ecl-icon--s ecl-site-
header__icon login-lang-image-size" focusable="false" aria-hidden="false" role="img" ">
                                    <use alt="Log in"
xlink:href="../../../revamp/components/vendor/ec/eu-preset-v4.1.1/images/icons/svg/all/log-
in.svg#log-in"/>

                                    <title>Log in</title>
                                </svg>
                                My EUR-Lex

                            </a>

                                <div class="dropdown-menu MyAccount" role="menu" aria-
labelledby="MyEurlex">
```

```
EUR-Lex</li> <li>
<li class="dropdown-header visible-xs-block">My
<a href="./../../../../protected/homepage.html?url=%2Flegal-content%2Fen%2FTXT%2F%3Furi%3DCELEX%253A3202402941"
in" aria-hidden="true"><i>Sign in</a>
</li>
<li><a
href="https://ecas.ec.europa.eu/cas/eim/external/register.cgi/"><i class="fa fa-user-plus" aria-
hidden="true"></i>Register</a></li>
<li role="separator" class="divider"></li>
<li>
```

```
<a href="../../../my-eurlex/my-queries.html#recentQueries" title="My recent searches (0)"
id="myRecentQueriesLink" aria-label=""><i class="fa fa-history" aria-hidden="true"></i>My
recent searches (0)</a>
</li>

</div> </div>

<div id="op-header-language" class="ecl-site-header__language">
  <a class="ecl-button ecl-button--tertiary ecl-site-
header__language-selector login-lang-text-size" href="#" data-ecl-language-selector role="button"
aria-label="Change language, current language is English" aria-controls="language-list-overlay">
    <span class="ecl-site-header__language-icon">
      <svg class="ecl-icon ecl-icon--s ecl-site-header__icon
login-lang-image-size" focusable="false" aria-hidden="false" role="img" ">
        <use
xlink:href="../../../revamp/components/vendor/ec/eu-preset-
v4.1.1/images/icons/svg/all/global.svg#global"/>
        <title>English</title>
      </svg>
    </span>
    English
  </a>

  <div class="ecl-site-header__language-container" id="language-
list-overlay" hidden data-ecl-language-list-overlay aria-labelledby="ecl-site-header__language-title"
role="dialog">
    <div class="ecl-site-header__language-header">
      <div class="ecl-site-header__language-title" id="ecl-site-
header__language-title">
        Select your language
      </div>
      <button id="languageButtonClose" class="ecl-button ecl-
button--tertiary" type="submit" data-ecl-language-list-close>
        <span class="ecl-button__container">
          <span class="ecl-button__label" data-ecl-
label="true"></span>
          <svg class="ecl-icon ecl-icon--l ecl-button__icon
lang-panel-close" focusable="false" aria-hidden="true" data-ecl-icon>
            <use alt="Close button"
xlink:href="../../../revamp/components/vendor/ec/eu-preset-v4.1.1/images/icons/svg/all/close-
filled.svg#close-filled"/>
          </svg>
        </span>
      </button>
    </div>
    <hr class="lang-box-divisor"/>
    <div class="ecl-site-header__language-content">
      <div class="ecl-site-header__language-category" data-ecl-
language-list-eu>
        <div class="ecl-site-header__language-category-title">
          Official EU languages:
        </div>
        <form id="languageForm" method="get"
name="languageForm">
          <input type="hidden" name="uri" value="CELEX:3202402941"></input>
          <ul class="ecl-site-header__language-list">
            <li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(\&#039;#langToSubmit&#039;).val(\&#039;bg&#039;);  
$(this).closest(\&#039;form&#039;).submit();"  id="bg"      lang=bg hreflang=bg aria-label=""><span  
class="ecl-site-header__language-link-code">bg</span><span class="ecl-site-header__language-link-label">български</span></a>  
</li>  
  
      <li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(\&#039;#langToSubmit&#039;).val(\&#039;es&#039;);
```

```
$(this).closest('form').submit();" id="es" lang=es hreflang=es aria-label=""><span
class="ecl-site-header__language-link-code">es</span><span class="ecl-site-header__language-link-
label">Español</span></a>
</li>

<li class="ecl-site-header__language-item">

<a href="#" class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-
link" onclick="$(#039;#langToSubmit#039;).val(#039;cs#039;);
$(this).closest('form').submit();" id="cs" lang=cs hreflang=cs aria-label=""><span
class="ecl-site-header__language-link-code">cs</span><span class="ecl-site-header__language-link-
label">Čeština</span></a>
</li>

<li class="ecl-site-header__language-item">
```



```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;da&#039;);$(this).closest(&#039;form&#039;).submit();"  id="da"      lang=da hreflang=da aria-label=""><span class="ecl-site-header__language-link-code">da</span><span class="ecl-site-header__language-link-label">Dansk</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;de&#039;);$(this).closest(&#039;form&#039;).submit();"  id="de"      lang=de hreflang=de aria-label=""><span class="ecl-site-header__language-link-code">de</span><span class="ecl-site-header__language-link-label">Deutsch</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;et&#039;);$(this).closest(&#039;form&#039;).submit();"  id="et"      lang=et hreflang=et aria-label=""><span class="ecl-site-header__language-link-code">et</span><span class="ecl-site-header__language-link-label">Eesti keel</span></a>
</li>
```

```
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;el&#039;);$(this).closest(&#039;form&#039;).submit();"  id="el"      lang=el hreflang=el aria-label=""><span class="ecl-site-header__language-link-code">el</span><span class="ecl-site-header__language-link-label">Ελληνικά</span></a>
</li>
```

```
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;en&#039;);$(this).closest(&#039;form&#039;).submit();"  id="en"      lang=en hreflang=en aria-label=""><span class="ecl-site-header__language-link-code">en</span><span class="ecl-site-header__language-link-label">English</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;fr&#039;);$(this).closest(&#039;form&#039;).submit();"  id="fr"      lang=fr hreflang=fr aria-label=""><span class="ecl-site-header__language-link-code">fr</span><span class="ecl-site-header__language-link-label">Français</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;ga&#039;);$(this).closest(&#039;form&#039;).submit();"  id="ga"      lang=ga hreflang=ga aria-label=""><span class="ecl-site-header__language-link-code">ga</span><span class="ecl-site-header__language-link-label">Gaeilge</span></a>
</li>
```

```
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;hr&#039;);$(this).closest(&#039;form&#039;).submit();"  id="hr"      lang=hr hreflang=hr aria-label=""><span class="ecl-site-header__language-link-code">hr</span><span class="ecl-site-header__language-link-label">Hrvatski</span></a>
</li>
```

```
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;it&#039;);$(this).closest(&#039;form&#039;).submit();"  id="it"      lang=it hreflang=it aria-label=""><span class="ecl-site-header__language-link-code">it</span><span class="ecl-site-header__language-link-label">Italiano</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;lv&#039;);$(this).closest(&#039;form&#039;).submit();"  id="lv"      lang=lv hreflang=lv aria-label=""><span class="ecl-site-header__language-link-code">lv</span><span class="ecl-site-header__language-link-label">Latviešu valoda</span></a>
</li>
```

<li class="ecl-site-header__language-item">

ltLietuvių kalba

<li class="ecl-site-header__language-item">

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-
link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;hu&#039;);
$(this).closest(&#039;form&#039;).submit();"  id="hu"      lang=hu hreflang=hu aria-label=""><span
class="ecl-site-header__language-link-code">hu</span><span class="ecl-site-header__language-link-
label">Magyar</span></a>
</li>

<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-
link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;mt&#039;);
$(this).closest(&#039;form&#039;).submit();"  id="mt"      lang=mt hreflang=mt aria-label=""><span
class="ecl-site-header__language-link-code">mt</span><span class="ecl-site-header__language-link-
label">Malti</span></a>
</li>

<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-
link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;nl&#039;);
$(this).closest(&#039;form&#039;).submit();"  id="nl"      lang=nl hreflang=nl aria-label=""><span
class="ecl-site-header__language-link-code">nl</span><span class="ecl-site-header__language-link-
label">Nederlands</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-
link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;pl&#039;);
$(this).closest(&#039;form&#039;).submit();"  id="pl"      lang=pl hreflang=pl aria-label=""><span
class="ecl-site-header__language-link-code">pl</span><span class="ecl-site-header__language-link-
label">Polski</span></a>
</li>
<li class="ecl-site-header__language-item">
```



```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;pt&#039;);$(this).closest(&#039;form&#039;).submit();"  id="pt"      lang=pt hreflang=pt aria-label=""><span class="ecl-site-header__language-link-code">pt</span><span class="ecl-site-header__language-link-label">Português</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;ro&#039;);$(this).closest(&#039;form&#039;).submit();"  id="ro"      lang=ro hreflang=ro aria-label=""><span class="ecl-site-header__language-link-code">ro</span><span class="ecl-site-header__language-link-label">Română</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;sk&#039;);$(this).closest(&#039;form&#039;).submit();" id="sk"      lang=sk hreflang=sk aria-label=""><span class="ecl-site-header__language-link-code">sk</span><span class="ecl-site-header__language-link-label">Slovenčina</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;sl&#039;);$(this).closest(&#039;form&#039;).submit();" id="sl"      lang=sl hreflang=sl aria-label=""><span class="ecl-site-header__language-link-code">sl</span><span class="ecl-site-header__language-link-label">Slovenščina</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;fi&#039;);$(this).closest(&#039;form&#039;).submit();"  id="fi"      lang=fi hreflang=fi aria-label=""><span class="ecl-site-header__language-link-code">fi</span><span class="ecl-site-header__language-link-label">Suomi</span></a>
</li>
<li class="ecl-site-header__language-item">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-link--no-visited ecl-site-header__language-link"  onclick="$(&#039;#langToSubmit&#039;).val(&#039;sv&#039;);$(this).closest(&#039;form&#039;).submit();"  id="sv"      lang=sv hreflang=sv aria-label=""><span class="ecl-site-header__language-link-code">sv</span><span class="ecl-site-header__language-link-label">Svenska</span></a>
</li>
</ul>
<input type="hidden" name="locale"
id="langToSubmit" value="">
</form>
```

```

                                </div>
                            </div>
                        </div>
                    </div>
                </div>
            </div>
        <div class="ecl-site-header__container ecl-container header-width-override bottom-
header-padding">
            <div class="container-fluid container-width">
                <div class="row">
                    <div class="col-xs-8 ecl-container-padding-removal">
                        <div id="small-vertical-blue-divisor-with-label" class="ecl-site-
header__site-name site-header">
                            <div>

```

```

<a href="/../../../../homepage.html?lang=en"      class="header-link"      id="eurlex-logo-text-size"
aria-label="">
    EUR-Lex
</a>

                                </div>
                            <div class="site-name-tagline">
                                Access to European Union law
                            </div>
                        </div> </div> </div>

```

```

<div class="experimental-feature-tag">
    <div class=" col-xs-4 experimental-feature-wrapper radius5p">

```

```
<form id="disableExperimentalFeatures" name="disableExperimentalFeatures"
action="./../../../../../experimental-features.html?action=disableExperimentalFeatures" method="post">
    <input type="hidden" value="legal-content/en/TXT/" name="relativeRequestUrl"
/>

    <input type="hidden" value="?uri=CELEX%3A3202402941" name="queryString" />

    <div class="input-group input-group-sm experimental-feature-div-position
radius5p">

        <span class="input-group-addon FormHelpAddon" id ="helpTooltipEF">
            <a href="#" data-toggle="tooltip" data-
placement="bottom" aria-description="&lt;a href=&quot;https://eur-lex.europa.eu/content/help/eurlex-
content/experimental-features.html&quot; target=&quot;_blank&quot;&gt;More about the experimental
features corner&lt;/a&gt;" id="expFeatHelp" data-original-title="&lt;a href=&quot;https://eur-
lex.europa.eu/content/help/eurlex-content/experimental-features.html&quot;
target=&quot;_blank&quot;&gt;More about the experimental features corner&lt;/a&gt;">
                <i>
                    <svg class="ef-questionmark-icon"
focusable="false" aria-hidden="false" role="img" ">
                        <use xlink:href="./../../../../../revamp/components/vendor/ec/eu-preset-
v4.1.1/images/icons/svg/all/questionmark.svg#questionmark"/>
                    </svg>
                </i>
                <span class="sr-only toggleable-
screenReader">&lt;a href=&quot;https://eur-lex.europa.eu/content/help/eurlex-content/experimental-
features.html&quot; target=&quot;_blank&quot;&gt;More about the experimental features corner&lt;/a&gt;
</span> </a>
            </span>

            <span title="Experimental features" aria-label="Experimental
features" class="btn btn-sm btn-primary popper experimental-feature-btn radius5p">
                <span class="hidden-xs">Experimental features</span>
                <span class="visible-xs"><i class="fa fa-flask" aria-
hidden="true"></i></span>

                <label class="experimental-feature-switch">
                    <input type="checkbox" id="ef-checkbox" data-toggle="popover" data-
placement="bottom" aria-label="Experimental features" >
                    <span class="slider round"></span>
                </label>
            </span>
        </div>
    <div>
<input type="hidden" name="_csrf" value="61a1e4d8-05fa-4d7d-91a0-751049c96c82" />
</div></form>

    <form id="applyExperimentalFeatures" name="applyExperimentalFeatures"
action="./../../../../../experimental-features.html?action=applyExperimentalFeatures" method="post">
    <input type="hidden" value="legal-content/en/TXT/" name="relativeRequestUrl"
/>

    <input type="hidden" value="?uri=CELEX%3A3202402941" name="queryString" />
    <div class="exp-feature-float-box popover fade in">
        <button type="button" class="close" id="experimental-feature-close"
aria-label="Close"><span aria-hidden="true">x</span></button>
        <div>
            <h5 class="text-center">Choose the experimental features you
want to try</h5>

            <hr>
            <div class="homepageMessage experimental-feature-disclaimer
hidden-xs">
                <p>Do you want to help improving EUR-Lex ? This is a
list of experimental features that you can enable. These features are still under development; they
are not fully tested, and might reduce EUR-Lex stability. Don't forget to give your feedback!</p>
            </div>
            <div id="exp-feautre-js-warning-box" class="alert-danger exp-
feature-alert-danger hidden" role="alert">
                <span class="fa fa-exclamation-triangle" aria-
hidden="true">&nbsp;</span>

                Warning! Experimental feature conflicts detected.
            </div>
            <div class="experimental-feature-list">
                <fieldset>
                    <ul class="browseTree " id="experimental-
features-inner-items">
```

```

</li>
<ul class="browseTree">
    <li>
        <label class="">
            <input id="experimentalFeatureCheckbox_EF02"
name="selectedExperimentExperimentalFeaturesValues" autocomplete="off" class="exp-feature-child-
checkbox" type="checkbox" value="EF02"/><input type="hidden"
name="_selectedExperimentExperimentalFeaturesValues" value="on"/> Replacement of CELEX identifiers by
short titles - experimental feature. It replaces clickable CELEX identifiers of treaties and case-law
by short titles.
        </label> </li>
    <li>
        <label class="">
            <input id="experimentalFeatureCheckbox_EF03"
name="selectedExperimentExperimentalFeaturesValues" autocomplete="off" class="exp-feature-child-
checkbox" type="checkbox" value="EF03"/><input type="hidden"
name="_selectedExperimentExperimentalFeaturesValues" value="on"/> Visualisation of document
relationships. It displays a dynamic graph with relations between the act and related documents. It is
currently only available for legal acts.
        </label> </li>
</ul> </li>
</li>
<ul class="browseTree">
    <li>
        <label class="">
            <input id="experimentalFeatureCheckbox_EF01"
name="selectedExperimentExperimentalFeaturesValues" autocomplete="off" class="exp-feature-child-
checkbox" type="checkbox" value="EF01"/><input type="hidden"
name="_selectedExperimentExperimentalFeaturesValues" value="on"/> Deep linking. It enables links to
other legal acts referred to within the documents. It is currently only available for documents
smaller than 900 KB.
        </label> </li>
</ul> </li>
</ul>
</div>
<div>
    <button id="exp-feature-btn-apply" type="submit"
class="btn btn-sm btn-primary radius5p"> Apply
    </button>
</div> </div> </div> <div>
<input type="hidden" name="_csrf" value="61a1e4d8-05fa-4d7d-91a0-751049c96c82" />
</div></form>
```

```
<a href="../../../experimental-features.html?action=confirmFeedback" class="eurlexModal btn btn-primary btn-sm hidden" id="link-give-feedback" aria-label=""></a>

</div>
</div>

<script type="text/javascript">

    $(document).ready(function() {
        var conflicts = {};

        initializeFloatingBox(conflicts,$(document).find('.exp-feature-child-checkbox'),'');


var expOriginalTooltip = $('#expFeatHelp').attr('aria-description');
expOriginalTooltip = expOriginalTooltip.replace(/(<([^\>]+)>)/ig, '');
$('#expFeatHelp').attr('aria-description',expOriginalTooltip);
});
</script>



                </div>
            <div id="horizontal-blue-divisor" class="row blue-divisor-padding">
                <div class="container-fluid lower-header-border blue-horizontal-margin">
                    </div>
                </div>
            </div>
        </div>
    </div>
</header>





<div id="op-header-pdf" class="visible-print-block">
    <div class="ecl-site-header__background">
        <div class="ecl-site-header__header">
            <div class="ecl-site-header__container ecl-container upper-header-border header-width-override pdf-logo-img-container">
                <div class="ecl-site-header__top" data-ecl-site-header-top>
                    
                </div>
            </div>
            <div class="ecl-site-header__container ecl-container header-width-override">
                <div class="container-fluid container-width elx-container-rows-pdf">
                    <div class="row elx-container-pdf">
                        <div class="col-xs-8 ecl-container-padding-removal">
                            <div class="ecl-site-header__site-name site-header">
                                <div class="elx-label-pdf">EUR-Lex</div>
                                <div class="elx-label-text-pdf site-name-tagline">Access to European Union law</div>
                            </div>
                        </div>
                    </div>
                </div>
            </div>
            <div class="row blue-divisor-padding">
                <div class="container-fluid lower-header-border lower-header-border-pdf blue-horizontal-margin"></div>
            </div>
        </div>
    </div>
</div>
<div class="op-site-subtitle-pdf">
    <p class="subtitle-extraction-info-pdf">This document is an excerpt from the EUR-Lex website
```

```
</p>
<div class="subtitle-url-info-pdf">

    </div>
</div>
</div>

<script type="text/javascript">
    var home_lang = en;
    $(document).ready(function(){
        svg4everybody({ polyfill: true });
        ECL.autoInit();
    });

    $(document).ready(function(){
        $(".ecl-site-header__language-link--active").removeClass("ecl-site-header__language-link--active");
        $(home_lang).addClass("ecl-site-header__language-link--active");
    });
</script>

<div class="left-right-padding">

        <div class="row ecl-container ecl-container-padding-removal">
            <div class="col-md-8 breadcrumbs-padding">

<div class="SiteBreadcrumb">
    <span class="sr-only">You are here</span>
    <ol class="fa-ul notBootstrapBreadcrumb hidden-xs hidden-sm">
        <li><a target="_blank" href="https://europa.eu/european-union/index_en">EUROPA</a>
</li>

        <li class="breadcrumbPathItemWithArrow">
```


<i class="fa-li fa fa-angle-right"></i>EUR-Lex home

<li class="active"><i class="fa-li fa fa-angle-right"></i>EUR-Lex - 3202402941 - EN

</div><!-- SiteBreadcrumb -->
</div>
<div class="col-md-4 ShareBar breadcrumbs-padding">
<div class="PageShare">

<li class="hidden-xs hidden-sm">

<svg class="ecl-icon ecl-icon--s faq-image-size" focusable="false" aria-hidden="false" role="img"><use
xlink:href="../../../../revamp/components/vendor/ec/eu-preset-v4.1.1/images/icons/svg/all/faq.svg#faq"/></svg>Help


```
<li class="hidden-xs hidden-sm">
  <button data-target=" ../../../../legal-content/en/TXT/?
uri=CELEX%3A3202402941&amp;print=true" onclick="window.open(' ../../../../legal-content/en/TXT/?
uri=CELEX%3A3202402941&amp;print=true', '', 'scrollbars=yes,menubar=no, status=no, directories=no,
location=no, resizable=no, width=1024, height=600');return false;" target="_blank" class="PSPrint
EurlexTooltip" data-toggle="tooltip" title="Print" aria-description="Print" data-original-
title="Print this page">
    <i class="fa fa-print" aria-hidden="true"></i>
    Print
  </button> </li>

  <li class="shareApi">
    <script type="application/json">{
      "service": "share",
      "counter": false,
      "css": {
        "button": "myButton"
      },
      "link": "https://eur-lex.europa.eu/eli/guideline/2024/2941/oj/eng"
    }</script>
  </li>

</ul>

<script type="text/javascript">
  $(document).ready(function() {
    $('.PageShare').each(function() {
      const target = this;
      let observer = new MutationObserver((mutations) => {
        mutations.forEach((mutation) => {
          if (!mutation.addedNodes) return
          for (let i = 0; i < mutation.addedNodes.length; i++) {
            let node = mutation.addedNodes[i]
            if ($(node) != undefined && $(node).is("a") && $(node).hasClass("myButton") &&
$(node).find("i").length === 0) {
              $(node).prepend("<i class='fa fa-share-alt' aria-hidden='true'></i>")
              observer.disconnect();
            }
          }
        })
      })
      observer.observe(target, {
        subtree: true,
        childList: true
      });
    });
  });
</script>

</div>
</div>
</div>

<div class="NavSearch">
  <div class="row">

    <div class="col-xs-2 dropdown EurlexNav">
```

```
<button type="button" class="btn btn-primary btn-block" id="EurlexNavBtn" title="EUR-Lex menu"
data-toggle="dropdown" aria-haspopup="true" aria-expanded="false" aria-label="Open Navigation Menu"><i
class="fa fa-bars" aria-hidden="true"></i><span class="hidden-xs">Menu</span></button><div
class="dropdown-menu MegaMenu" aria-labelledby="EurlexNavBtn">
  <div class="row">
    <div class="col-sm-6 col-md-4">
      <nav class="MenuBlock ">
        <p class="BlockTitle" role="heading">EU law</p>
        <ul class="MenuList TreeMenu">
          <li><a href="#" class="has-arrow" aria-expanded="false" role="button" id="treaties"
title="Treaties"><i class="fa fa-angle-right" aria-hidden="true"></i>Treaties</a><ul class="collapse">
            <li class=""><a href="../../../collection/eu-law/treaties/treaties-force.html"
id="treaties-force" title="Treaties currently in force">Treaties currently in force</a></li>
            <li class=""><a href="../../../collection/eu-law/treaties/treaties-
founding.html" id="treaties-founding" title="Founding Treaties">Founding Treaties</a></li>
            <li class=""><a href="../../../collection/eu-law/treaties/treaties-
accession.html" id="treaties-accession" title="Accession Treaties">Accession Treaties</a></li>
            <li class=""><a href="../../../collection/eu-law/treaties/treaties-other.html"
id="treaties-other" title="Other treaties and protocols">Other treaties and protocols</a></li>
            <li class=""><a href="../../../collection/eu-law/treaties/treaties-
overview.html" id="treaties-overview" title="Chronological overview">Chronological overview</a></li>
          </ul>
        </li>
      </nav>
    </div>
  </div>
</div>
```

```

        <li class=""><a href="/.../.../collection/eu-law/legal-acts/recent.html" class="no-
arrow" id="recent" title="Legal acts">Legal acts</a></li>
        <li class=""><a href="/.../.../collection/eu-law/consleg.html" class="no-arrow"
id="consolidated-texts" title="Consolidated texts">Consolidated texts</a></li>
        <li class=""><a href="/.../.../collection/eu-law/inter-agree.html" class="no-arrow"
id="inter-agree" title="International agreements">International agreements</a></li>
        <li class=""><a href="/.../.../collection/eu-law/pre-acts.html" class="no-arrow"
id="working-documents" title="Preparatory documents">Preparatory documents</a></li>
        <li class=""><a href="/.../.../collection/eu-law/efta.html" class="no-arrow"
id="efta" title="EFTA (European Free Trade Association) documents">EFTA documents</a></li>
        <li class=""><a href="/.../.../collection/legislative-procedures.html" class="no-
arrow" id="procedures" title="Lawmaking procedures and EU Law Tracker">Lawmaking procedures</a></li>
        <li class=""><a href="/.../.../browse/summaries.html" class="no-arrow" id="summary"
title="Summaries of EU legislation">Summaries of EU legislation</a></li>
        <li><a href="#" class="has-arrow" aria-expanded="false" role="button" id="institutions-
intro" title="Browse by EU institutions"><i class="fa fa-angle-right" aria-hidden="true"></i>Browse by
EU institutions</a><ul class="collapse">
                <li class=""><a href="/.../.../browse/institutions/eu-parliament.html" id="eu-
parliament" title="European Parliament">European Parliament</a></li>
                <li class=""><a href="/.../.../browse/institutions/eu-council.html"
id="European-Council" title="European Council">European Council</a></li>
                <li class=""><a href="/.../.../browse/institutions/council.html" id="Council"
title="Council of the European Union">Council of the European Union</a></li>
                <li class=""><a href="/.../.../browse/institutions/eu-commission.html"
id="European-Commission" title="European Commission">European Commission</a></li>
                <li class=""><a href="/.../.../browse/institutions/justice.html" id="Court-of-
Justice-of-the-European-Union" title="Court of Justice of the European Union">Court of Justice of the
European Union</a></li>
                <li class=""><a href="/.../.../browse/institutions/bank.html" id="European-
Central-Bank" title="European Central Bank">European Central Bank<i class="fa fa-bar-chart" aria-
hidden="true" style="margin-left:5px;"></i></a></li>
                <li class=""><a href="/.../.../browse/institutions/auditors.html" id="Court-of-
Auditors" title="European Court of Auditors">European Court of Auditors</a></li>
                <li class=""><a href="/.../.../browse/institutions/eco-social.html" id="EESC"
title="European Economic and Social Committee">European Economic and Social Committee</a></li>
                <li class=""><a href="/.../.../browse/institutions/regions.html" id="Committee-
of-Regions" title="European Committee of the Regions">European Committee of the Regions</a></li>
        </ul>
        </li>
        <li class=""><a href="/.../.../browse/eurovoc.html" class="no-arrow" id="eurovoc"
title="Browse by EuroVoc (EU's multilingual and multidisciplinary thesaurus)">Browse by EuroVoc</a>
</li>
    </ul>
</nav>
</div>
<div class="col-sm-6 col-md-4">
    <nav class="MenuBlock ">
        <p class="BlockTitle" role="heading">EU case-law</p>
        <ul class="MenuList">
            <li class=""><a href="/.../.../collection/eu-law/eu-case-law.html" class="no-arrow"
id="case-law" title="Case-law">Case-law</a></li>
            <li class=""><a href="/.../.../collection/eu-law/eu-case-law/reports.html" class="no-
arrow" id="electronic-report" title="Reports of cases">Reports of cases</a></li>
            <li class=""><a href="/.../.../browse/directories/new-case-law.html" class="no-arrow"
id="directory-eu-case-law" title="Directory of case-law">Directory of case-law</a></li>
        </ul>
    </nav>
</div>
<div class="col-sm-6 col-md-4">
    <nav class="MenuBlock ">
        <p class="BlockTitle" role="heading">Official Journal</p>
        <ul class="MenuList">
            <li class=""><a href="/.../.../oj/direct-access.html" class="no-arrow" id="direct-
access" title="Access to the Official Journal">Access to the Official Journal</a></li>
            <li class=""><a href="/.../.../oj/daily-view/L-series/default.html" class="no-arrow"
id="L-series" title="Official Journal L series daily view">Official Journal L series daily view</a>
</li>
            <li class=""><a href="/.../.../oj/daily-view/C-series/default.html" class="no-arrow"
id="C-series" title="Official Journal C series daily view">Official Journal C series daily view</a>
</li>
            <li class=""><a href="/.../.../oj/browse-oj.html" class="no-arrow" id="boj"
title="Browse the Official Journal">Browse the Official Journal</a></li>
            <li class=""><a href="/.../.../oj/all/auth-direct-access.html" class="no-arrow"
id="auth-direct-access" title="Legally binding printed editions">Legally binding printed editions</a>

```

```
</li>
    <li class=""><a href="../../../eu-enlargement/special.html" class="no-arrow" id="se"
title="Special edition">Special edition</a></li>
</ul>
</nav>
</div>
<div class="col-sm-6 col-md-4 col-break-sm">
    <nav class="MenuBlock ">
        <p class="BlockTitle" role="heading">National law and case-law</p>
        <ul class="MenuList">
            <li class=""><a href="../../../collection/n-law/mne.html" class="no-arrow" id="mne"
title="National transposition">National transposition</a></li>
            <li class=""><a href="../../../collection/n-law/n-case-law.html" class="no-arrow"
id="n-case-law" title="National case-law">National case-law</a></li>
            <li class=""><a href="../../../collection/n-law/jure.html" class="no-arrow" id="JURE"
title="JURE (Jurisdiction, recognition and enforcement of judgments in civil and commercial matters)
case-law">JURE case-law</a></li>
        </ul>
    </nav>
</div>
<div class="col-sm-6 col-md-4">
    <nav class="MenuBlock ">
        <p class="BlockTitle" role="heading">Information</p>
        <ul class="MenuList TreeMenu">
            <li class=""><a href="../../../content/news/index.html" class="no-arrow"
id="Themes_in_focus" title="Themes in focus">Themes in focus</a></li>
            <li class=""><a href="../../../content/development/index.html" class="no-arrow"
id="developmentsEUR-Lex" title="EUR-Lex developments">EUR-Lex developments</a></li>
            <li class=""><a href="../../../statistics/statistics.html" class="no-arrow"
id="statistic" title="Statistics">Statistics</a></li>
            <li><a href="#" class="has-arrow" aria-expanded="false" role="button" id="eli-register-
nav" title="ELI (European Legislation Identifier) register"><i class="fa fa-angle-right" aria-
hidden="true"></i>ELI register</a><ul class="collapse">
                <li class=""><a href="../../../eli-register/what_is_eli.html" id="what_is_eli"
title="What is ELI">What is ELI</a></li>
                <li class=""><a href="../../../eli-register/background.html"
id="eli_background" title="ELI background">ELI background</a></li>
                <li class=""><a href="../../../eli-register/benefits.html" id="advantages"
title="Why implement ELI">Why implement ELI</a></li>
                <li class=""><a href="../../../eli-register/implementing_countries.html"
id="implementing_countries" title="Countries implementing ELI">Countries implementing ELI</a></li>
                <li class=""><a href="../../../eli-register/testimonials.html"
id="testimonials" title="Testimonials">Testimonials</a></li>
                <li class=""><a href="../../../eli-register/implementing_eli.html"
id="implementing_eli" title="Implementing ELI">Implementing ELI</a></li>
                <li class=""><a href="../../../eli-register/glossary.html" id="eli_glossary"
title="Glossary">Glossary</a></li>
            </ul>
            </li>
            <li class=""><a href="../../../budget/www/index-en.htm" class="no-arrow"
id="EU_budget" title="EU budget online">EU budget online</a></li>
        </ul>
    </nav>
</div>
</div>

</div>

<div class="col-xs-10">
```



```
<a href="#"      onclick="showQSHelpAlt()" title="Search tips"      aria-label="">
    <i class="fa fa-info-circle" aria-hidden="true">&nbsp;
</i>
    Search tips
</a>

</div>
<div class="col-xs-8 text-right">
    <span class=" ">Need more search options? Use the</span>
```

```
<a href="/../../../advanced-search-form.html"          title="Advanced search"          aria-  
label="">Advanced search</a>  
  
    </div> </div>  
    </div> </div>  
    <script type="text/javascript">  
        $(document).ready(function() {  
            var quickSearchFld = $('#QuickSearchField.autocompleteField');  
            typeaheadFld(quickSearchFld, "/../../../autocomplete.html", true,  
'QuickSearch');  
        });  
        var quickSearchHelpAlt="Use quotation marks to search for an &quot;exact phrase&quot;;.  
Append an asterisk (<abbr title='Asterisk'>*</abbr>) to a search term to find variations of it  
(transp<abbr title='Asterisk'>*</abbr>, 32019R<abbr title='Asterisk'>*</abbr>). Use a question mark  
(<abbr title='Question mark'>?</abbr>) instead of a single character in your search term to find  
variations of it (ca<abbr title='Question mark'>?</abbr>e finds case, cane, care).";  
        var quickSearchHelp="Use quotation marks to search for an &quot;exact phrase&quot;;.  
Append an asterisk (<abbr title='Asterisk'>*</abbr>) to a search term to find variations of it  
(transp<abbr title='Asterisk'>*</abbr>, 32019R<abbr title='Asterisk'>*</abbr>). Use a question mark  
(<abbr title='Question mark'>?</abbr>) instead of a single character in your search term to find  
variations of it (ca<abbr title='Question mark'>?</abbr>e finds case, cane, care).";  
    </script>  
  
    </div> </div>  
  
</div>  
  
    <div class="left-right-padding">
```


<div id="MainContent">

<div class="PageTitle">

<div class="row">
 <div class="col-xs-2 col-sm-1 visible-xs-block visible-sm-block">
 <button type="button" class="btn btn-default btn-sm
btn-block visible-xs-inline visible-sm-inline"
 data-toggle="offcanvas">
 <i class="fa fa-ellipsis-v" aria-
hidden="true"></i>
 </button>

 </div><!-- col -->

 <div class="col-xs-2 col-sm-1 visible-xs-block visible-sm-block">

 </div>

 <div class="col-xs-5 col-sm-4 col-md-3 col-sm-push-4 col-md-push-3
col-xs-pull-2">
 <p class="DocumentTitle pull-
left">Document 3202402941</p>
 </div><!-- col -->
 <div class="col-sm-5 col-md-3 col-md-pull-3 hidden-xs col-sm-pull-5">

</div>

<div class="col-xs-2 col-sm-1 col-md-6 " >
 <div class="PageShare pageShareMobile">

 <li class="hidden-xs hidden-sm">

 <svg class="ecl-icon ecl-icon--s faq-image-size" focusable="false" aria-hidden="false" role="img"><use xlink:href="../../../revamp/components/vendor/ec/eu-preset-v4.1.1/images/icons/svg/all/faq.svg#faq" /></svg>Help

 <li class="hidden-xs hidden-sm">
 <button data-target="../../../legal-content/en/TXT/?uri=CELEX%3A3202402941&print=true" onclick="window.open('../../../legal-content/en/TXT/?uri=CELEX%3A3202402941&print=true','','scrollbars=yes,menubar=no, status=no, directories=no, location=no, resizable=no, width=1024, height=600');return false;" target="_blank" class="PSPrint EurlexTooltip" data-toggle="tooltip" title="Print" aria-description="Print" data-original-title="Print this page">
 <i class="fa fa-print" aria-hidden="true"></i>

Print

</button>

```
<li class="shareApi">
  <script type="application/json">{
    "service": "share",
    "counter": false,
    "css": {
      "button": "myButton"
    },
    "link": "https://eur-lex.europa.eu/eli/guideline/2024/2941/oj/eng"
  }</script>
</li>
```



```
<script type="text/javascript">
  $(document).ready(function() {
    $('.PageShare').each(function() {
      const target = this;
      let observer = new MutationObserver((mutations) => {
        mutations.forEach((mutation) => {
          if (!mutation.addedNodes) return
          for (let i = 0; i < mutation.addedNodes.length; i++) {
            let node = mutation.addedNodes[i]
            if ($(node) != undefined && $(node).is("a") && $(node).hasClass("myButton") &&
$(node).find("i").length === 0) {
              $(node).prepend("<i class='fa fa-share-alt' aria-hidden='true'></i>")
              observer.disconnect();
            }
          }
        })
      })
      observer.observe(target, {
        subtree: true,
        childList: true
      });
    });
  });
</script>
```

</div> </div><!-- col --> </div> <!-- row -->

</div>

<div class="row row-offcanvas">

```
<div class="col-md-3 sidebar-offcanvas">
```

```
  <div class="AffixSidebarWrapper">
    <nav class="Sidebar" id="AffixSidebar">
```

```
      <ul class="MenuList">
```

```
        <li class="Selected">
```

```
        <a href="../../../legal-content/en/TXT/?uri=CELEX:3202402941"          aria-label="">
          Text
        </a>
```

```
        id="selectedTabEnglishTranslationID_text"
        <input type="hidden"
          value="Text">
        </li>
```

```
      <li >
```

[
Document information
](../../../legal-content/en/ALL/?uri=CELEX:3202402941)

id="selectedTabEnglishTranslationID_all" <input type="hidden" value="Document information">

<ul class="SidebarTools">

<i class="fa fa-refresh" aria-hidden="true"></i>
Up-to-date link


```
<a
    id="link-permanent-link" class="hidden-print hideInPdf" style="display:none"
    href="javascript:;"
    onclick="createCookie('bookmark','trigger',1); window.open(' ../../../../legal-content/en/TXT/?
uri=CELEX:3202402941'+window.location.hash); return true;"
    title="Link to this version of the document"><i
    class="fa fa-bookmark" aria-hidden="true"></i>Permanent link</a>

<script type="text/javascript">
    $(document).ready(function () {
        if (readCookie('bookmark') == 'trigger') {
            deleteCookie('bookmark');

        } else {
            // Permanent link (DISPLAYED FIST) should remove qid from query string, and bookmark
link should be displayed in its place when page refreshes
            $('#link-permanent-link').addClass("onlyJsInlineBlock");
            $('#link-permanent-link').show();
        }
    });
</script>

</li>
```

```
<li class=" ">
```



```
<a href="/../../../../download-notice.html?legalContentId=cellar:b9ec508c-b760-11ef-91ed-01aa75ed71a1&noticeType=branch&callingUrl=%2Flegal-content%2Fen%2FTXT%2F%3Furi%3DCELEX%253A3202402941&lmg=en" title="Download the document XML notice" id="link-download-notice" aria-label="">
    <i class="fa fa-download" aria-hidden="true"></i>
    Download notice
</a>

</li>

<li>
```

<a href=" ../../../../error/authentication-required.html?callingUrl=%2Flegal-content%2Fen%2FTXT%2F%3Furi%3DCELEX%253A3202402941& towardUrl=%2Fprotected%2Fsave-document.html%3FlegalContentId%3Dcellar%3Ab9ec508c-b760-11ef-91ed-01aa75ed71a1%26callingUrl%3D%252Flegal-content%252Fen%252FTXT%252F%253Furi%253DCELEX%25253A3202402941" class="eurlexModal grayLink" title="Save documents on EUR-Lex for quick access."<LIBELLE CODE="saveProcedure.label"><![CDATA[Save procedures on EUR-Lex for quick access.<LIBELLE CODE="see.other.ACP-EU.sessions"><![CDATA[See other ACP-EU Joint Parliamentary Assembly sessions" id="link-save-document" aria-label="">

My items <i class="fa fa-sticky-note-o" aria-hidden="true"></i> Save to

<i class="fa fa-bell-o" aria-hidden="true"></i> Create an email alert

<i class="fa fa-rss" aria-hidden="true"></i> Create an RSS alert


```
<div class="tocWrapper">
    <button id="tocBtn" class="btn btn-sm btn-
primary primaryBtnPadding hidden" type="submit" onclick="generateTOC(false, 'To display the table of
contents, zoom out or increase the size of your browser window.', 'Top', 'false');">
        <span class="pull-left"
onclick="$('#tocBtn').click();">
            <span class="fa fa-list" aria-
hidden="true">&nbsp;</span>
                Table of contents
            </span>
        </button>
        <button id="tocHideBtn" class="btn btn-sm btn-
primary primaryBtnPadding hidden" type="submit" onclick="hideTOC($(this));">
            <span class="pull-left">
                <span class="fa fa-list" aria-
hidden="true">&nbsp;</span>
                    Hide table of contents
            </span>
        </button>
    </div> </div>
```

```
<div id="consLegVersions">
    <button id="showConsLegVersions" class="btn btn-primary hidden" type="submit">
        <span class="pull-left">
            <span class="fa fa-history" aria-hidden="true">&nbsp;</span>All consolidated versions</span>
        </button>
    <button id="hideConsLegVersions" class="btn btn-primary" type="submit">
        <span class="pull-left">
            <span class="fa fa-history" aria-hidden="true">&nbsp;</span>Hide consolidated versions</span>
        </button>
    <nav class="consLegNav">
        <ul>
            <li>
                <a xmlns="http://www.w3.org/1999/xhtml"
href="../../../../legal-content/EN/AUTO/?uri=CELEX:0202402941-20241211"
class=""
title=""
data-celex="0202402941-20241211">11/12/2024<span>
                    <span id="consLinkWarn" class="fa fa-exclamation-circle" aria-hidden="true"
                        title="Does not concern your User interface language"/>
                </span>
            </a>
        </li>
            <li>
                <a class="active" id="legalActLink" href="#">Legal act</a>
            </li>
        </ul>
    </nav>
</div>

</nav> </div> <!-- AffixSidebarWrapper -->

</div>
```

```
<div class="col-md-9" id="documentView">
    <div class="EurlexContent">
```

```
<!-- panel-group that hosts all page panels -->  
<div class="panel-group" role="tablist" aria-multiselectable="true">  
  <!-- Transform the document notice xml with the corresponding xslt -->  
  <div id="PP1Contents" class="" role="" aria-labelledby="">
```

```
<div class="" lang="EN">
  <div id="translatedTitle" class="hidden">

    </div>
    <p id="englishTitle" class="hidden">Guideline (EU) 2024/2941 of the European Central Bank of
14 November 2024 on the legal framework for accounting and financial reporting in the European System
of Central Banks (ECB/2024/31) (recast)</p>
    <p id="title" class="title-bold">Guideline (EU) 2024/2941 of the European Central Bank of
14 November 2024 on the legal framework for accounting and financial reporting in the European System
of Central Banks (ECB/2024/31) (recast)</p>
    <p id="originalTitle" class="hidden">Guideline (EU) 2024/2941 of the European Central Bank of
14 November 2024 on the legal framework for accounting and financial reporting in the European System
of Central Banks (ECB/2024/31) (recast)</p>
    <p>ECB/2024/31</p>
    <p>
      <em>OJ L, 2024/2941, , ELI: <a class="underlineLink"
href="http://data.europa.eu/eli/guideline/2024/2941/oj"
      title="Gives access to this document through its ELI URI."
      target="_blank">http://data.europa.eu/eli/guideline/2024/2941/oj</a>
      (BG, ES, CS, DA, DE, ET, EL, EN, FR, GA, HR, IT, LV, LT, HU, MT, NL, PL, PT, RO, SK,
SL, FI, SV)</em>
    </p>
    <p xmlns="http://www.w3.org/1999/xhtml" class="forceIndicator">
      <span>
        
      </span>In force</p>
    <p>ELI: <a xmlns="http://www.w3.org/1999/xhtml" class="underlineLink"
      href="http://data.europa.eu/eli/guideline/2024/2941/oj"
      title="Gives access to this document through its ELI
URI.">http://data.europa.eu/eli/guideline/2024/2941/oj</a>
    </p>
    <div class="PageTools clearfix hideInPdf hide-border">
      <div class="btn-group btn-group-xs pull-right" role="group" aria-label="">
        <button onclick="expandAll()" id="ExpandAll" type="button" class="btn btn-link">
          <i class="fa fa-angle-double-down" aria-hidden="true">&nbsp;</i>Expand all</button>
        <button onclick="collapseAll()" id="CollapseAll" type="button" class="btn btn-link">
          <i class="fa fa-angle-double-up" aria-hidden="true">&nbsp;</i>Collapse all</button>
        </div>
      </div>
    </div>
</div>
<div class="panel panel-default PagePanel">
  <div class="panel-heading" role="tab" id="PP2">
    <p class="panel-title">
      <button data-toggle="collapse" data-target="#PP2Contents" aria-expanded="true"
        aria-controls="PP2Contents"
        class=" "
        onclick="createDocPartCookie(this);">
        <i class="fa fa-angle-right" aria-hidden="true">&nbsp;</i>Languages, formats and authentic
version</button>
    </p>
  </div>
  <div id="PP2Contents" class="panel-collapse collapse in" role="tabpanel"
    aria-labelledby="PP2">
    <div class="panel-body PanelBodyB">
      <div class="PubFormats">
        <div class="PubFormat visible-lg-table">
          <div class="PubFormatType">
            <span class="sr-only">Language</span>
          </div>
          <div class="btn-group btn-group-sm">
            <ul class="dropdown-menu PubFormatVIEW">
              <li class="">
                <a href="../../../legal-content/BG/TXT/?uri=CELEX:3202402941" lang="bg"
                  hreflang="bg"
                  title="български">
                    <span>BG</span>
                </a>
              </li>
              <li class="">
                <a href="../../../legal-content/ES/TXT/?uri=CELEX:3202402941" lang="es"
                  hreflang="es"
                  title="Español">

```

```
<span>ES</span>
</a>
</li>
<li class="">
  <a href=" ../../../../legal-content/CS/TXT/?uri=CELEX:3202402941" lang="cs"
    hreflang="cs"
    title="Čeština">
    <span>CS</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/DA/TXT/?uri=CELEX:3202402941" lang="da"
    hreflang="da"
    title="Dansk">
    <span>DA</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/DE/TXT/?uri=CELEX:3202402941" lang="de"
    hreflang="de"
    title="Deutsch">
    <span>DE</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/ET/TXT/?uri=CELEX:3202402941" lang="et"
    hreflang="et"
    title="Eesti keel">
    <span>ET</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/EL/TXT/?uri=CELEX:3202402941" lang="el"
    hreflang="el"
    title="Ελληνικά">
    <span>EL</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/EN/TXT/?uri=CELEX:3202402941" lang="en"
    hreflang="en"
    title="English">
    <span>EN</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/FR/TXT/?uri=CELEX:3202402941" lang="fr"
    hreflang="fr"
    title="Français">
    <span>FR</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/GA/TXT/?uri=CELEX:3202402941" lang="ga"
    hreflang="ga"
    title="Gaeilge">
    <span>GA</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/HR/TXT/?uri=CELEX:3202402941" lang="hr"
    hreflang="hr"
    title="Hrvatski">
    <span>HR</span>
  </a>
</li>
<li class="">
  <a href=" ../../../../legal-content/IT/TXT/?uri=CELEX:3202402941" lang="it"
    hreflang="it"
    title="Italiano">
    <span>IT</span>
  </a>
</li>
<li class="">
```



```
<a href="/../../legal-content/LV/TXT/?uri=CELEX:3202402941" lang="lv"
  hreflang="lv"
  title="Latviešu valoda">
  <span>LV</span>
</a>
</li>
<li class="">
  <a href="/../../legal-content/LT/TXT/?uri=CELEX:3202402941" lang="lt"
    hreflang="lt"
    title="Lietuvių kalba">
    <span>LT</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/HU/TXT/?uri=CELEX:3202402941" lang="hu"
    hreflang="hu"
    title="Magyar">
    <span>HU</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/MT/TXT/?uri=CELEX:3202402941" lang="mt"
    hreflang="mt"
    title="Malti">
    <span>MT</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/NL/TXT/?uri=CELEX:3202402941" lang="nl"
    hreflang="nl"
    title="Nederlands">
    <span>NL</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/PL/TXT/?uri=CELEX:3202402941" lang="pl"
    hreflang="pl"
    title="Polski">
    <span>PL</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/PT/TXT/?uri=CELEX:3202402941" lang="pt"
    hreflang="pt"
    title="Português">
    <span>PT</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/RO/TXT/?uri=CELEX:3202402941" lang="ro"
    hreflang="ro"
    title="Română">
    <span>RO</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/SK/TXT/?uri=CELEX:3202402941" lang="sk"
    hreflang="sk"
    title="Slovenčina">
    <span>SK</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/SL/TXT/?uri=CELEX:3202402941" lang="sl"
    hreflang="sl"
    title="Slovenščina">
    <span>SL</span>
  </a>
</li>
<li class="">
  <a href="/../../legal-content/FI/TXT/?uri=CELEX:3202402941" lang="fi"
    hreflang="fi"
    title="Suomi">
    <span>FI</span>
```

```

        </a>
      </li>
      <li class="">
        <a href="../../../legal-content/SV/TXT/?uri=CELEX:3202402941" lang="sv"
          hreflang="sv"
          title="Svenska">
          <span>SV</span>
        </a>
      </li>
    </ul>
  </div>
</div>
<div class="PubFormat">
  <div class="PubFormatType">
    <i class="exi exi-html" aria-hidden="true">&nbsp;</i>
    <span>HTML</span>
  </div>
  <div class="btn-group btn-group-md">
    <button type="button" class="btn btn-primary " title="HTML English"
      onclick="$('#format_language_table_HTML_EN').click();">
      <span>EN</span>
    </button>
    <button type="button" class="btn btn-primary dropdown-toggle" data-toggle="dropdown"
      aria-haspopup="true"
      aria-expanded="false">
      <i class="fa fa-caret-down" aria-hidden="true"> </i>
      <span class="sr-only">Toggle Dropdown</span>
    </button>
    <ul class="dropdown-menu PubFormatHTML">
      <li>
        <a href="../../../legal-content/BG/TXT/HTML/?uri=OJ:L_202402941"
          id="format_language_table_HTML_BG"
          class="piwik_download"
          title="HTML български"
          lang="bg"
          hreflang="bg">
          <i class="exi exi-html" aria-hidden="true"> </i>
          <span>BG</span>
        </a>
      </li>
      <li>
        <a href="../../../legal-content/ES/TXT/HTML/?uri=OJ:L_202402941"
          id="format_language_table_HTML_ES"
          class="piwik_download"
          title="HTML Español"
          lang="es"
          hreflang="es">
          <i class="exi exi-html" aria-hidden="true"> </i>
          <span>ES</span>
        </a>
      </li>
      <li>
        <a href="../../../legal-content/CS/TXT/HTML/?uri=OJ:L_202402941"
          id="format_language_table_HTML_CS"
          class="piwik_download"
          title="HTML Čeština"
          lang="cs"
          hreflang="cs">
          <i class="exi exi-html" aria-hidden="true"> </i>
          <span>CS</span>
        </a>
      </li>
      <li>
        <a href="../../../legal-content/DA/TXT/HTML/?uri=OJ:L_202402941"
          id="format_language_table_HTML_DA"
          class="piwik_download"
          title="HTML Dansk"
          lang="da"
          hreflang="da">
          <i class="exi exi-html" aria-hidden="true"> </i>
          <span>DA</span>
        </a>
      </li>
      <li>

```

```
<a href="/../../../legal-content/DE/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_DE"
class="piwik_download"
title="HTML Deutsch"
lang="de"
hreflang="de">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>DE</span>
</a>
</li>
<li>
<a href="/../../../legal-content/ET/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_ET"
class="piwik_download"
title="HTML Eesti keel"
lang="et"
hreflang="et">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>ET</span>
</a>
</li>
<li>
<a href="/../../../legal-content/EL/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_EL"
class="piwik_download"
title="HTML Ελληνικά"
lang="el"
hreflang="el">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>EL</span>
</a>
</li>
<li>
<a href="/../../../legal-content/EN/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_EN"
class="piwik_download"
title="HTML English"
lang="en"
hreflang="en">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>EN</span>
</a>
</li>
<li>
<a href="/../../../legal-content/FR/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_FR"
class="piwik_download"
title="HTML Français"
lang="fr"
hreflang="fr">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>FR</span>
</a>
</li>
<li>
<a href="/../../../legal-content/GA/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_GA"
class="piwik_download"
title="HTML Gaeilge"
lang="ga"
hreflang="ga">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>GA</span>
</a>
</li>
<li>
<a href="/../../../legal-content/HR/TXT/HTML/?uri=OJ:L_202402941"
id="format_language_table_HTML_HR"
class="piwik_download"
title="HTML Hrvatski"
lang="hr"
hreflang="hr">
<i class="exi exi-html" aria-hidden="true"> </i>
<span>HR</span>
```

```
</a>
</li>
<li>
  <a href="../../../legal-content/IT/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_IT"
    class="piwik_download"
    title="HTML Italiano"
    lang="it"
    hreflang="it">
    <i class="exi exi-html" aria-hidden="true"> </i>
    <span>IT</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/LV/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_LV"
    class="piwik_download"
    title="HTML Latviešu valoda"
    lang="lv"
    hreflang="lv">
    <i class="exi exi-html" aria-hidden="true"> </i>
    <span>LV</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/LT/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_LT"
    class="piwik_download"
    title="HTML Lietuvių kalba"
    lang="lt"
    hreflang="lt">
    <i class="exi exi-html" aria-hidden="true"> </i>
    <span>LT</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/HU/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_HU"
    class="piwik_download"
    title="HTML Magyar"
    lang="hu"
    hreflang="hu">
    <i class="exi exi-html" aria-hidden="true"> </i>
    <span>HU</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/MT/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_MT"
    class="piwik_download"
    title="HTML Malti"
    lang="mt"
    hreflang="mt">
    <i class="exi exi-html" aria-hidden="true"> </i>
    <span>MT</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/NL/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_NL"
    class="piwik_download"
    title="HTML Nederlands"
    lang="nl"
    hreflang="nl">
    <i class="exi exi-html" aria-hidden="true"> </i>
    <span>NL</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/PL/TXT/HTML/?uri=OJ:L_202402941"
    id="format_language_table_HTML_PL"
    class="piwik_download"
    title="HTML Polski"
    lang="pl">
```

```
        hreflang="pl">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>PL</span>
    </a>
</li>
<li>
    <a href="../../../legal-content/PT/TXT/HTML/?uri=OJ:L_202402941"
        id="format_language_table_HTML_PT"
        class="piwik_download"
        title="HTML Português"
        lang="pt"
        hreflang="pt">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>PT</span>
    </a>
</li>
<li>
    <a href="../../../legal-content/RO/TXT/HTML/?uri=OJ:L_202402941"
        id="format_language_table_HTML_RO"
        class="piwik_download"
        title="HTML Română"
        lang="ro"
        hreflang="ro">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>RO</span>
    </a>
</li>
<li>
    <a href="../../../legal-content/SK/TXT/HTML/?uri=OJ:L_202402941"
        id="format_language_table_HTML_SK"
        class="piwik_download"
        title="HTML Slovenčina"
        lang="sk"
        hreflang="sk">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>SK</span>
    </a>
</li>
<li>
    <a href="../../../legal-content/SL/TXT/HTML/?uri=OJ:L_202402941"
        id="format_language_table_HTML_SL"
        class="piwik_download"
        title="HTML Slovenščina"
        lang="sl"
        hreflang="sl">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>SL</span>
    </a>
</li>
<li>
    <a href="../../../legal-content/FI/TXT/HTML/?uri=OJ:L_202402941"
        id="format_language_table_HTML_FI"
        class="piwik_download"
        title="HTML Suomi"
        lang="fi"
        hreflang="fi">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>FI</span>
    </a>
</li>
<li>
    <a href="../../../legal-content/SV/TXT/HTML/?uri=OJ:L_202402941"
        id="format_language_table_HTML_SV"
        class="piwik_download"
        title="HTML Svenska"
        lang="sv"
        hreflang="sv">
        <i class="exi exi-html" aria-hidden="true"> </i>
        <span>SV</span>
    </a>
</li>
</ul>
</div>
</div>
```

```
<div class="PubFormat">
```

```
  <div class="PubFormatType">
```

```
    <i class="exi exi-oj" aria-hidden="true">&nbsp;</i>
```

```
    <span>PDF – authentic OJ</span>
```

```
  </div>
```

```
<div class="btn-group btn-group-md">
```

```
  <button type="button" class="btn btn-primary " title="PDF English"
    onclick="$('#format_language_table_PDF_EN').click();">
```

```
    <span>EN</span>
```

```
  </button>
```

```
  <button type="button" class="btn btn-primary dropdown-toggle" data-toggle="dropdown"
    aria-haspopup="true"
```

```
    aria-expanded="false">
```

```
    <i class="fa fa-caret-down" aria-hidden="true"> </i>
```

```
    <span class="sr-only">Toggle Dropdown</span>
```

```
  </button>
```

```
<ul class="dropdown-menu PubFormatPDF">
```

```
  <li>
```

```
    <a href="../../../legal-content/BG/TXT/PDF/?uri=OJ:L_202402941"
```

```
      id="format_language_table_PDF_BG"
```

```
      class="piwik_download"
```

```
      title="PDF български"
```

```
      lang="bg"
```

```
      hreflang="bg"
```

```
      onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
```

```
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
```

```
    <i class="exi exi-oj" aria-hidden="true"> </i>
```

```
    <span>BG</span>
```

```
  </a>
```

```
</li>
```

```
<li>
```

```
  <a href="../../../legal-content/ES/TXT/PDF/?uri=OJ:L_202402941"
```

```
      id="format_language_table_PDF_ES"
```

```
      class="piwik_download"
```

```
      title="PDF Español"
```

```
      lang="es"
```

```
      hreflang="es"
```

```
      onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
```

```
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
```

```
    <i class="exi exi-oj" aria-hidden="true"> </i>
```

```
    <span>ES</span>
```

```
  </a>
```

```
</li>
```

```
<li>
```

```
  <a href="../../../legal-content/CS/TXT/PDF/?uri=OJ:L_202402941"
```

```
      id="format_language_table_PDF_CS"
```

```
      class="piwik_download"
```

```
      title="PDF Čeština"
```

```
      lang="cs"
```

```
      hreflang="cs"
```

```
      onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
```

```
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
```

```
    <i class="exi exi-oj" aria-hidden="true"> </i>
```

```
    <span>CS</span>
```

```
  </a>
```

```
</li>
```

```
<li>
```

```
  <a href="../../../legal-content/DA/TXT/PDF/?uri=OJ:L_202402941"
```

```
      id="format_language_table_PDF_DA"
```

```
      class="piwik_download"
```

```
      title="PDF Dansk"
```

```
      lang="da"
```

```
      hreflang="da"
```

```
      onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
```

```
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
```

```
    <i class="exi exi-oj" aria-hidden="true"> </i>
```

```
    <span>DA</span>
```

```
  </a>
```

```
</li>
```

```
<li>
```

```
  <a href="../../../legal-content/DE/TXT/PDF/?uri=OJ:L_202402941"
```

```
      id="format_language_table_PDF_DE"
```

```
      class="piwik_download"
```

```
      title="PDF Deutsch"
```

```
lang="de"
hreflang="de"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>DE</span>
</a>
</li>
<li>
<a href="/../../legal-content/ET/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_ET"
class="piwik_download"
title="PDF Eesti keel"
lang="et"
hreflang="et"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>ET</span>
</a>
</li>
<li>
<a href="/../../legal-content/EL/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_EL"
class="piwik_download"
title="PDF Ελληνικά"
lang="el"
hreflang="el"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>EL</span>
</a>
</li>
<li>
<a href="/../../legal-content/EN/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_EN"
class="piwik_download"
title="PDF English"
lang="en"
hreflang="en"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>EN</span>
</a>
</li>
<li>
<a href="/../../legal-content/FR/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_FR"
class="piwik_download"
title="PDF Français"
lang="fr"
hreflang="fr"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>FR</span>
</a>
</li>
<li>
<a href="/../../legal-content/GA/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_GA"
class="piwik_download"
title="PDF Gaeilge"
lang="ga"
hreflang="ga"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>GA</span>
</a>
</li>
</li>
```

```
<a href="./../../legal-content/HR/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_HR"
class="piwik_download"
title="PDF Hrvatski"
lang="hr"
hreflang="hr"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>HR</span>
</a>
</li>
<li>
<a href="./../../legal-content/IT/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_IT"
class="piwik_download"
title="PDF Italiano"
lang="it"
hreflang="it"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>IT</span>
</a>
</li>
<li>
<a href="./../../legal-content/LV/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_LV"
class="piwik_download"
title="PDF Latviešu valoda"
lang="lv"
hreflang="lv"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>LV</span>
</a>
</li>
<li>
<a href="./../../legal-content/LT/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_LT"
class="piwik_download"
title="PDF Lietuvių kalba"
lang="lt"
hreflang="lt"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>LT</span>
</a>
</li>
<li>
<a href="./../../legal-content/HU/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_HU"
class="piwik_download"
title="PDF Magyar"
lang="hu"
hreflang="hu"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
<span>HU</span>
</a>
</li>
<li>
<a href="./../../legal-content/MT/TXT/PDF/?uri=OJ:L_202402941"
id="format_language_table_PDF_MT"
class="piwik_download"
title="PDF Malti"
lang="mt"
hreflang="mt"
onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
<i class="exi exi-oj" aria-hidden="true"> </i>
```



```
<span>MT</span>
</a>
</li>
<li>
  <a href="../../../legal-content/NL/TXT/PDF/?uri=OJ:L_202402941"
    id="format_language_table_PDF_NL"
    class="piwik_download"
    title="PDF Nederlands"
    lang="nl"
    hreflang="nl"
    onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
    <i class="exi exi-oj" aria-hidden="true"> </i>
    <span>NL</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/PL/TXT/PDF/?uri=OJ:L_202402941"
    id="format_language_table_PDF_PL"
    class="piwik_download"
    title="PDF Polski"
    lang="pl"
    hreflang="pl"
    onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
    <i class="exi exi-oj" aria-hidden="true"> </i>
    <span>PL</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/PT/TXT/PDF/?uri=OJ:L_202402941"
    id="format_language_table_PDF_PT"
    class="piwik_download"
    title="PDF Português"
    lang="pt"
    hreflang="pt"
    onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
    <i class="exi exi-oj" aria-hidden="true"> </i>
    <span>PT</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/RO/TXT/PDF/?uri=OJ:L_202402941"
    id="format_language_table_PDF_RO"
    class="piwik_download"
    title="PDF Română"
    lang="ro"
    hreflang="ro"
    onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
    <i class="exi exi-oj" aria-hidden="true"> </i>
    <span>RO</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/SK/TXT/PDF/?uri=OJ:L_202402941"
    id="format_language_table_PDF_SK"
    class="piwik_download"
    title="PDF Slovenčina"
    lang="sk"
    hreflang="sk"
    onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
    <i class="exi exi-oj" aria-hidden="true"> </i>
    <span>SK</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/SL/TXT/PDF/?uri=OJ:L_202402941"
    id="format_language_table_PDF_SL"
    class="piwik_download"
    title="PDF Slovenščina"
    lang="sl"
    hreflang="sl"
    onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
    <i class="exi exi-oj" aria-hidden="true"> </i>
    <span>SL</span>
  </a>
</li>
```

```
        hreflang="sl"
        onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
        <i class="exi exi-oj" aria-hidden="true"> </i>
        <span>SL</span>
    </a>
</li>
<li>
    <a href=" ../../../../legal-content/FI/TXT/PDF/?uri=OJ:L_202402941"
        id="format_language_table_PDF_FI"
        class="piwik_download"
        title="PDF Suomi"
        lang="fi"
        hreflang="fi"
        onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
        <i class="exi exi-oj" aria-hidden="true"> </i>
        <span>FI</span>
    </a>
</li>
<li>
    <a href=" ../../../../legal-content/SV/TXT/PDF/?uri=OJ:L_202402941"
        id="format_language_table_PDF_SV"
        class="piwik_download"
        title="PDF Svenska"
        lang="sv"
        hreflang="sv"
        onclick="eurlexDcsMultiTrack('DCS.dcsuri','/document-
format.html','WT.ti','Document format','WT.z_docFormat','pdf','WT.dl','20'); return true;">
        <i class="exi exi-oj" aria-hidden="true"> </i>
        <span>SV</span>
    </a>
</li>
</ul>
</div>
</div>
<div class="PubFormat">
    <div class="PubFormatType">
        <i class="exi exi-digital-signature" aria-hidden="true"> </i>
        <span>e-signature</span>
    </div>
    <div class="btn-group btn-group-md">
        <button type="button" class="btn btn-primary " title="e-Sig English"
            onclick="$('#format_language_table_digital_sign_EN').click();">
            <span>EN</span>
        </button>
        <button type="button" class="btn btn-primary dropdown-toggle" data-toggle="dropdown"
            aria-haspopup="true"
            aria-expanded="false">
            <i class="fa fa-caret-down" aria-hidden="true"> </i>
            <span class="sr-only">Toggle Dropdown</span>
        </button>
        <ul class="dropdown-menu PubFormatESig">
            <li>
                <a href=" ../../../../legal-content/BG/TXT/SIG/?uri=OJ:L_202402941"
                    class="piwik_download"
                    id="format_language_table_digital_sign_BG"
                    lang="bg"
                    hreflang="bg"
                    title="e-Sig български">
                    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
                    <span>BG</span>
                </a>
            </li>
            <li>
                <a href=" ../../../../legal-content/ES/TXT/SIG/?uri=OJ:L_202402941"
                    class="piwik_download"
                    id="format_language_table_digital_sign_ES"
                    lang="es"
                    hreflang="es"
                    title="e-Sig Español">
                    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
                    <span>ES</span>
                </a>
            </li>
        </ul>
    </div>
</div>
```

```
</li>
<li>
  <a href="../../../legal-content/CS/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_CS"
    lang="cs"
    hreflang="cs"
    title="e-Sig Čeština">
    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
    <span>CS</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/DA/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_DA"
    lang="da"
    hreflang="da"
    title="e-Sig Dansk">
    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
    <span>DA</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/DE/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_DE"
    lang="de"
    hreflang="de"
    title="e-Sig Deutsch">
    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
    <span>DE</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/ET/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_ET"
    lang="et"
    hreflang="et"
    title="e-Sig Eesti keel">
    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
    <span>ET</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/EL/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_EL"
    lang="el"
    hreflang="el"
    title="e-Sig Ελληνικά">
    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
    <span>EL</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/EN/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_EN"
    lang="en"
    hreflang="en"
    title="e-Sig English">
    <i class="exi exi-digital-signature" aria-hidden="true"> </i>
    <span>EN</span>
  </a>
</li>
<li>
  <a href="../../../legal-content/FR/TXT/SIG/?uri=OJ:L_202402941"
    class="piwik_download"
    id="format_language_table_digital_sign_FR"
    lang="fr"
    hreflang="fr"
    title="e-Sig Français">
```

```
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>FR</span>
</a>
</li>
<li>
<a href="/../../legal-content/GA/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_GA"
lang="ga"
hreflang="ga"
title="e-Sig Gaeilge">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>GA</span>
</a>
</li>
<li>
<a href="/../../legal-content/HR/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_HR"
lang="hr"
hreflang="hr"
title="e-Sig Hrvatski">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>HR</span>
</a>
</li>
<li>
<a href="/../../legal-content/IT/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_IT"
lang="it"
hreflang="it"
title="e-Sig Italiano">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>IT</span>
</a>
</li>
<li>
<a href="/../../legal-content/LV/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_LV"
lang="lv"
hreflang="lv"
title="e-Sig Latviešu valoda">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>LV</span>
</a>
</li>
<li>
<a href="/../../legal-content/LT/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_LT"
lang="lt"
hreflang="lt"
title="e-Sig Lietuvių kalba">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>LT</span>
</a>
</li>
<li>
<a href="/../../legal-content/HU/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_HU"
lang="hu"
hreflang="hu"
title="e-Sig Magyar">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>HU</span>
</a>
</li>
<li>
<a href="/../../legal-content/MT/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_MT"
```

```
lang="mt"
hreflang="mt"
title="e-Sig Malti">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>MT</span>
</a>
</li>
<li>
<a href="http://legal-content/NL/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_NL"
lang="nl"
hreflang="nl"
title="e-Sig Nederlands">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>NL</span>
</a>
</li>
<li>
<a href="http://legal-content/PL/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_PL"
lang="pl"
hreflang="pl"
title="e-Sig Polski">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>PL</span>
</a>
</li>
<li>
<a href="http://legal-content/PT/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_PT"
lang="pt"
hreflang="pt"
title="e-Sig Português">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>PT</span>
</a>
</li>
<li>
<a href="http://legal-content/RO/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_RO"
lang="ro"
hreflang="ro"
title="e-Sig Română">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>RO</span>
</a>
</li>
<li>
<a href="http://legal-content/SK/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_SK"
lang="sk"
hreflang="sk"
title="e-Sig Slovenčina">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>SK</span>
</a>
</li>
<li>
<a href="http://legal-content/SL/TXT/SIG/?uri=OJ:L_202402941"
class="piwik_download"
id="format_language_table_digital_sign_SL"
lang="sl"
hreflang="sl"
title="e-Sig Slovenščina">
<i class="exi exi-digital-signature" aria-hidden="true"> </i>
<span>SL</span>
</a>
</li>
<li>
```

```

        <a href="https://eur-lex.europa.eu/legal-content/FI/TXT/SIG/?uri=OJ:L_202402941"
          class="piwik_download"
          id="format_language_table_digital_sign_FI"
          lang="fi"
          hreflang="fi"
          title="e-Sig Suomi">
          <i class="exi exi-digital-signature" aria-hidden="true"> </i>
          <span>FI</span>
        </a>
      </li>
      <li>
        <a href="https://eur-lex.europa.eu/legal-content/SV/TXT/SIG/?uri=OJ:L_202402941"
          class="piwik_download"
          id="format_language_table_digital_sign_SV"
          lang="sv"
          hreflang="sv"
          title="e-Sig Svenska">
          <i class="exi exi-digital-signature" aria-hidden="true"> </i>
          <span>SV</span>
        </a>
      </li>
    </ul>
  </div>
</div>
<div class="panel-footer ">
  <span class="hidden-xs hidden-sm">
    <b><a href="https://eur-lex.europa.eu/content/help/oj/authenticity-eOJ.html">How to verify
the authenticity of the Official Journal</a></b>
  </span>
</div>
</div>
</div>
<div class="panel panel-default PagePanel ">
  <div class="panel-heading" role="tab" id="PP3">
    <p class="panel-title">
      <button data-toggle="collapse" data-target="#PP3Contents" aria-expanded="true"
        aria-controls="PP3Contents"
        class=" "
        onclick="createDocPartCookie(this);">
        <i class="fa fa-angle-right" aria-hidden="true">&nbsp;</i>Multilingual display</button>
    </p>
  </div>
  <div id="PP3Contents" class="panel-collapse collapse in" role="tabpanel"
    aria-labelledby="PP3">
    <div class="panel-body PanelBodyB">
      <form action="https://eur-lex.europa.eu/legal-content/en/TXT/?uri=&#xA;&#x9;&#x9;&#x9;&#x9;CELEX:3202402941"
        class="form-inline"
        id="form"
        name="multilingualForm"
        method="post"><input type="hidden" name="_csrf" value="61a1e4d8-05fa-4d7d-91a0-
751049c96c82" /><input type="hidden" name="from" value="en"/>
      <div class="form-group">
        <label for="MDLang1" class="sr-only">Language 1 </label>
        <select id="MDLang1" name="lang1" class="input-sm form-control NoBorders"
          aria-label="Choose language">
          <option value="EN">English (en)</option>
          <option value="BG">Bulgarian (bg)</option>
          <option value="ES">Spanish (es)</option>
          <option value="CS">Czech (cs)</option>
          <option value="DA">Danish (da)</option>
          <option value="DE">German (de)</option>
          <option value="ET">Estonian (et)</option>
          <option value="EL">Greek (el)</option>
          <option value="EN" selected="selected">English (en)</option>
          <option value="FR">French (fr)</option>
          <option value="GA">Irish (ga)</option>
          <option value="HR">Croatian (hr)</option>
          <option value="IT">Italian (it)</option>
          <option value="LV">Latvian (lv)</option>
          <option value="LT">Lithuanian (lt)</option>
          <option value="HU">Hungarian (hu)</option>
          <option value="MT">Maltese (mt)</option>
        </select>
      </div>
    </div>
  </div>
</div>
```

```

        <option value="NL">Dutch (nl)</option>
        <option value="PL">Polish (pl)</option>
        <option value="PT">Portuguese (pt)</option>
        <option value="RO">Romanian (ro)</option>
        <option value="SK">Slovak (sk)</option>
        <option value="SL">Slovenian (sl)</option>
        <option value="FI">Finnish (fi)</option>
        <option value="SV">Swedish (sv)</option>
    </select>
</div>
<div class="form-group">
    <label for="MDLang2" class="sr-only">Language 2 </label>
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        <option value="EL">Greek (el)</option>
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        <option value="PT">Portuguese (pt)</option>
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a').siblings('input[id^=selectedTabEnglishTranslationID]').val()) :
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    <div class="panel-heading" role="tab" id="PP4">
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target="#PP4Contents" aria-expanded="true"
onclick="createDocPartCookie(this);"
hidden="true"></i>
                <i class="fa fa-angle-right" aria-
                Text
            </button>        </p>    </div><!-- panel-heading -->

    <div id="PP4Contents" class="panel-collapse collapse in"
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      <p class="oj-hd-ti">Official Journal <br/>of the European Union</p>
    </td>
    <td >
      <p class="oj-hd-lg">EN</p>
      <p class="oj-hd-coll">L series</p>
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        <p class="oj-hd-uniq">2024/2941</p>
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      <td >
        <p class="oj-hd-date">11.12.2024</p>
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<div class="eli-container">
  <div class="eli-main-title" id="tit_1">
    <p class="oj-doc-ti" id="d1e42-1-1">
      GUIDELINE (EU) 2024/2941 OF THE EUROPEAN CENTRAL BANK
    </p>
    <p class="oj-doc-ti">of 14 November 2024
  </p>
    <p class="oj-doc-ti">on the legal framework for accounting and financial reporting in the
European System of Central Banks <span class="oj-italic">(ECB/2024/31)</span>
    </p>
    <p class="oj-doc-ti">(recast)</p>
  </div>
  <div class="eli-subdivision" id="pbl_1">
    <p class="oj-normal">THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,</p>
    <div class="eli-subdivision" id="cit_1">
      <p class="oj-normal">Having regard to the Treaty on the Functioning of the European
Union,</p>
    </div>
    <div class="eli-subdivision" id="cit_2">
      <p class="oj-normal">Having regard to the Statute of the European System of Central
Banks and of the European Central Bank, and in particular Article 26.4 thereof,</p>
    </div>
    <p class="oj-normal">Whereas:</p>
    <div class="eli-subdivision" id="rct_1">
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        <tbody>
          <tr>
            <td valign="top" >
              <p class="oj-normal">(1)</p>
            </td>
            <td valign="top" >
              <p class="oj-normal">Guideline (EU) 2016/2249 of the European Central
Bank (ECB/2016/34) <a id="ntc1-L_202402941EN.000101-E0001" href="#ntr1-L_202402941EN.000101-E0001"
>(<span class="oj-super oj-note-tag">1</span>)</a> has been
substantially amended several times. Since further amendments are to be made, that Guideline should be
recast in the interests of clarity.</p>
            </td>
          </tr>
        </tbody>
      </table>
    </div>
  </div>
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</td>
</tr>
</tbody>
</table>
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(2)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Pursuant to Article 26.3 of the Statute of the
European System of Central Banks and of the European Central Bank (hereinafter the ‘Statute of the
ESCB’), the Executive Board draws up a consolidated balance sheet of the European System of Central
Banks (ESCB) for analytical and operational purposes and to that end, this Guideline establishes the
principles and rules applicable to national central banks (NCBs) in relation to the Eurosystem
accounting and financial reporting regime.</p>
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      </tr>
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<div class="eli-subdivision" id="rct_3">
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(3)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Those principles and rules should set out, together
with its scope of application, the main qualitative characteristics, basic accounting assumptions and
approaches driving the Eurosystem accounting and financial reporting regime.</p>
        </td>
      </tr>
    </tbody>
  </table>
</div>
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<div class="eli-subdivision" id="rct_4">
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(4)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">The composition and valuation rules should include the
possibility for the NCBs to establish in their balance sheets a provision to cover financial risks.
The balance sheet item ‘Risk provisions’ should allow for the separate recording on the annual balance
sheet of the provisions for risks that have not materialised. In addition, the information relating
to: (a) euro banknotes in circulation; (b) the remuneration of net intra-Eurosystem claims and
liabilities resulting from the allocation of euro banknotes within the Eurosystem; and (c) monetary
income, should be harmonised in the NCBs’ published annual financial statements.</p>
        </td>
      </tr>
    </tbody>
  </table>
</div>
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<div class="eli-subdivision" id="rct_5">
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(5)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">(5)</p>
        </td>
      </tr>
    </tbody>
  </table>
</div>
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        </td>
        <td valign="top" >
            <p class="oj-normal">Income should be recognised in the period in which it
is earned. Realised gains and losses should be recorded in the profit and loss account. Unrealised
gains should not be recognised as income but transferred directly in a revaluation account. Unrealised
losses should be recorded in the profit and loss account if, at the year-end, they exceed previous
revaluation gains accumulated in the corresponding revaluation account.</p>
        </td>
    </tr>
</tbody>
</table>
</div>
<div class="eli-subdivision" id="rct_6">
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(6)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">The NCBs should report data for Eurosystem financial
reporting in accordance with the principles and rules established in this Guideline,</p>
                </td>
            </tr>
        </tbody>
    </table>
</div>
<p class="oj-normal">HAS ADOPTED THIS GUIDELINE:</p>
</div>
<div class="eli-subdivision" id="enc_1">
    <div id="cpt_I">
        <p id="d1e129-1-1" class="oj-ti-section-1">CHAPTER I</p>
        <div class="eli-title" id="cpt_I.tit_1">
            <p id="L_02941EN.01000101-d-001" class="oj-ti-section-2">
                <span class="oj-bold">GENERAL PROVISIONS</span>
            </p>
        </div>
    </div>
    <div class="eli-subdivision" id="art_1">
        <p id="d1e137-1-1" class="oj-ti-art">Article 1</p>
        <div class="eli-title" id="art_1.tit_1">
            <p class="oj-sti-art">Definitions</p>
        </div>
        <div id="001.001">
            <p class="oj-normal">1. For the purposes of this Guideline:</p>
            <table width="100%" border="0" cellspacing="0" cellpadding="0">
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                <col width="96%"/>
                <tbody>
                    <tr>
                        <td valign="top" >
                            <p class="oj-normal">(a)</p>
                        </td>
                        <td valign="top" >
                            <p class="oj-normal">‘national central bank’ or ‘NCB’ means the
national central bank of a Member State whose currency is the euro;</p>
                        </td>
                    </tr>
                </tbody>
            </table>
            <table width="100%" border="0" cellspacing="0" cellpadding="0">
                <col width="4%"/>
                <col width="96%"/>
                <tbody>
                    <tr>
                        <td valign="top" >
                            <p class="oj-normal">(b)</p>
                        </td>
                        <td valign="top" >
                            <p class="oj-normal">‘Eurosystem accounting and financial reporting
purposes’ means the purposes for which the ECB produces the financial statements listed in Annex I in
accordance with Articles 15 and 26 of the Statute of the ESCB;</p>
                        </td>
                    </tr>
                </tbody>
            </table>
        </div>
    </div>
</div>

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        <td valign="top" >
            <p class="oj-normal">'consolidation' means the accounting process
whereby the financial figures of various separate legal entities are aggregated as though they were
one entity;</p>
        </td>
    </tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(h)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">'credit institution' means either: (a) a credit
institution within the meaning of Article 4(1) of Regulation (EU) No 575/2013 of the European
Parliament and of the Council <a id="ntc3-L_202402941EN.000101-E0003" href="#ntr3-
L_202402941EN.000101-E0003"
                    >(<span class="oj-super oj-note-tag">3</span></a>, that is
subject to supervision by a competent authority; or (b) another credit institution within the meaning
of Article 123(2) of the Treaty that is subject to scrutiny of a standard comparable to supervision by
a competent authority.</p>
            </td>
        </tr>
    </tbody>
</table>
</div>
<div id="001.002">
    <p class="oj-normal">2. Definitions of other technical terms used in this
Guideline are set out in the Glossary attached as Annex II.</p>
</div>
</div>
<div class="eli-subdivision" id="art_2">
    <p id="d1e250-1-1" class="oj-ti-art">Article 2</p>
    <div class="eli-title" id="art_2.tit_1">
        <p class="oj-sti-art">Scope of application</p>
    </div>
    <div id="002.001">
        <p class="oj-normal">1. This Guideline shall apply to the ECB and to the NCBs
for Eurosystem accounting and financial reporting purposes.</p>
    </div>
    <div id="002.002">
        <p class="oj-normal">2. This Guideline's scope of application shall be limited
to the Eurosystem accounting and financial reporting regime laid down by the Statute of the ESCB. As a
consequence, it shall not apply to NCBs' national reports and financial accounts. In order to achieve
consistency and comparability between the Eurosystem and national regimes, it is recommended that NCBs
should, to the extent possible, follow the rules set out in this Guideline for their national reports
and financial accounts.</p>
    </div>
</div>
<div class="eli-subdivision" id="art_3">
    <p id="d1e265-1-1" class="oj-ti-art">Article 3</p>
    <div class="eli-title" id="art_3.tit_1">
        <p class="oj-sti-art">Qualitative characteristics</p>
    </div>
    <p class="oj-normal">The following qualitative characteristics shall apply:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%"/>
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        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(1)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">economic reality and transparency: the accounting
methods and financial reporting shall reflect economic reality, be transparent and respect the
qualitative characteristics of understandability, relevance, reliability and comparability.
Transactions shall be accounted for and presented in accordance with their substance and economic
reality and not merely with their legal form;</p>
                </td>
            </tr>
        </tbody>
    </table>
</div>

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a going concern basis;</p>
    </td>
  </tr>
</tbody>
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  <col width="96%"/>
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(2)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">accruals principle: income and expenses shall be
recognised in the accounting period in which they are earned or incurred and not in the period in
which they are received or paid;</p>
      </td>
    </tr>
  </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%"/>
  <col width="96%"/>
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(3)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">post-balance sheet events: assets and liabilities
shall be adjusted for events that occur between the annual balance sheet date and the date on which
the financial statements are approved by the relevant bodies if they affect the condition of assets or
liabilities at the balance sheet date. No adjustment shall be made for assets and liabilities, but
disclosure shall be made of those events occurring after the balance sheet date if they do not affect
the condition of assets and liabilities at the balance sheet date, but which are of such importance
that non-disclosure would affect the ability of the users of the financial statements to make proper
evaluations and decisions.</p>
      </td>
    </tr>
  </tbody>
</table>
</div>
<div class="eli-subdivision" id="art_5">
  <p id="d1e325-1-1" class="oj-ti-art">Article 5</p>
  <div class="eli-title" id="art_5.tit_1">
    <p class="oj-sti-art">Economic and cash/settlement approaches</p>
  </div>
  <div id="005.001">
    <p class="oj-normal">1. The economic approach shall be used as the basis for
recording foreign exchange transactions, financial instruments denominated in foreign currency and
related accruals. Two different techniques have been developed to implement this approach:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">the ‘regular approach’ as set out in Chapters
III and IV and Annex III; and</p>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
        </tr>
      </tbody>
    </table>
  </div>
</div>

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                </td>
                <td valign="top" >
                    <p class="oj-normal">the 'alternative approach' as set out in
Annex III.</p>
                </td>
            </tr>
        </tbody>
    </table>
</div>
<div id="005.002">
    <p class="oj-normal">2. Securities transactions including equity instruments
denominated in foreign currency may continue to be recorded according to the cash/settlement approach.
The related accrued interest including premiums or discounts shall be recorded on a daily basis from
the spot settlement date.</p>
</div>
<div id="005.003">
    <p class="oj-normal">3. NCBs may use either the economic or the cash/settlement
approach to record any specific euro-denominated transactions, financial instruments and related
accruals.</p>
</div>
<div id="005.004">
    <p class="oj-normal">4. With the exception of quarter-end and year-end
accounting adjustments and of items disclosed under 'Other assets' and 'Other liabilities', amounts
presented as part of the daily financial reporting for Eurosystem financial reporting purposes shall
only show cash movements in balance sheet items. At quarter-end and year-end, the amortisation and any
indexation amount payable at maturity as part of the principal amount of index-linked bonds, shall
also be included in the carrying value of securities.</p>
</div>
</div>
<div class="eli-subdivision" id="art_6">
    <p id="d1e380-1-1" class="oj-ti-art">Article 6</p>
    <div class="eli-title" id="art_6.tit_1">
        <p class="oj-sti-art">Recognition of assets and liabilities</p>
    </div>
    <p class="oj-normal">A financial or other asset or liability shall only be
recognised in the balance sheet of the reporting entity if all of the following conditions are met:
</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(1)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">it is probable that any future economic benefit
associated with the asset or liability will flow to or from the reporting entity;</p>
                </td>
            </tr>
        </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%"/>
        <col width="96%"/>
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(2)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">substantially all of the risks and rewards
associated with the asset or liability have been transferred to the reporting entity;</p>
                </td>
            </tr>
        </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%"/>
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        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(3)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">(3)</p>
                </td>
            </tr>
        </tbody>
    </table>

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                </td>
                <td valign="top" >
                    <p class="oj-normal">the cost or value of the asset to the reporting
entity or the amount of the obligation can be measured reliably.</p>
                </td>
            </tr>
        </tbody>
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</div>
</div>
<div id="cpt_II">
    <p id="d1e408-1-1" class="oj-ti-section-1">CHAPTER II</p>
    <div class="eli-title" id="cpt_II.tit_1">
        <p id="L_02941EN.01000101-d-002" class="oj-ti-section-2">
            <span class="oj-bold">COMPOSITION AND VALUATION RULES FOR THE BALANCE
SHEET</span>
        </p>
    </div>
    <div class="eli-subdivision" id="art_7">
        <p id="d1e416-1-1" class="oj-ti-art">Article 7</p>
        <div class="eli-title" id="art_7.tit_1">
            <p class="oj-sti-art">Composition of the balance sheet</p>
        </div>
        <p class="oj-normal">The composition of the balance sheet of the ECB and NCBs for
Eurosysteem financial reporting purposes shall be based on the structure set out in Annex IV.</p>
    </div>
    <div class="eli-subdivision" id="art_8">
        <p id="d1e423-1-1" class="oj-ti-art">Article 8</p>
        <div class="eli-title" id="art_8.tit_1">
            <p class="oj-sti-art">Provisions for financial risks</p>
        </div>
        <p class="oj-normal">Taking into due consideration the nature of the activities of
the NCBs, an NCB may establish a provision for financial risks in its balance sheet. The NCB shall
decide on the size and use of the provision on the basis of a reasoned estimate of the NCB's risk
exposure.</p>
    </div>
    <div class="eli-subdivision" id="art_9">
        <p id="d1e430-1-1" class="oj-ti-art">Article 9</p>
        <div class="eli-title" id="art_9.tit_1">
            <p class="oj-sti-art">Balance sheet valuation rules</p>
        </div>
        <div id="009.001">
            <p class="oj-normal">1. Current market rates and prices shall be used for
balance sheet valuation purposes unless specified otherwise in Annex IV.</p>
        </div>
        <div id="009.002">
            <p class="oj-normal">2. The revaluation of gold, foreign currency instruments,
securities (other than securities classified as held-to-maturity, non-marketable securities, and
securities held for monetary policy purposes that are accounted for at amortised costs), as well as
financial instruments, both on-balance-sheet and off-balance-sheet, shall be performed as at the
quarterly revaluation date at mid-market rates and prices. This shall not preclude reporting entities
from revaluing their portfolios on a more frequent basis for internal purposes, provided that they
report items in their balance sheets only at transaction value during the quarter.</p>
        </div>
        <div id="009.003">
            <p class="oj-normal">3. No distinction shall be made between price and currency
revaluation differences for gold, but a single gold revaluation difference shall be accounted for,
based on the euro price per defined unit of weight of gold derived from the euro/US dollar exchange
rate on the quarterly revaluation date. For foreign exchange, including on-balance-sheet and off-
balance-sheet transactions, revaluation shall take place on a currency-by-currency basis. For the
purpose of this Article, holdings of special drawing rights (SDRs), including designated individual
foreign exchange holdings underlying the SDR basket, shall be treated as one holding. For securities,
revaluation shall take place on a code-by-code basis, i.e. same International Securities
Identification Number/type, while any embedded options will not be separated for valuation purposes.
Securities held for monetary policy purposes or included in the items 'Other financial assets' or
'Sundry' shall be treated as separate holdings.</p>
        </div>
        <div id="009.004">
            <p class="oj-normal">4. Revaluation bookings shall be reversed at the end of
the next quarter, except for unrealised losses taken to the profit and loss account at the end of the
year; any transactions during the quarter shall be reported at transaction prices and rates.</p>
        </div>
        <div id="009.005">
            <p class="oj-normal">5. Marketable securities held for monetary policy purposes

```


</div>

<div id="010.003">

<p class="oj-normal">3. In the case of security lending transactions, the securities shall remain on the transferor's balance sheet. Security lending transactions where collateral is provided in the form of cash shall be accounted for in the same manner as that prescribed for repurchase operations. Security lending transactions where collateral is provided in the form of securities shall only be recorded on the balance sheet where cash:</p>

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<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(a)</p>

</td>

<td valign="top" >

<p class="oj-normal">is exchanged as part of the settlement process;

and</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

<col width="4%"/>

<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(b)</p>

</td>

<td valign="top" >

<p class="oj-normal">remains on an account of either the lender or

the borrower.</p>

</td>

</tr>

</tbody>

</table>

<p class="oj-normal">The transferee shall show a liability for the retransfer of the securities if in the meantime the securities have been sold.</p>

</div>

<div id="010.004">

<p class="oj-normal">4. Collateralised gold transactions shall be treated as repurchase agreements. The gold flows relating to these collateralised transactions shall not be recorded in the financial statements and the difference between the spot and forward prices of the transaction shall be treated on an accruals basis.</p>

</div>

<div id="010.005">

<p class="oj-normal">5. Reverse transactions conducted under an automated security lending programme (including security lending transactions) shall be recorded on the balance sheet, as a minimum, at the end of the reporting period if collateral is provided in the form of cash placed on an account of the relevant NCB or the ECB and this cash is still uninvested.</p>

</div>

</div>

<div class="eli-subdivision" id="art_11">

<p id="d1e539-1-1" class="oj-ti-art">Article 11</p>

<div class="eli-title" id="art_11.tit_1">

<p class="oj-sti-art">Marketable equity shares</p>

</div>

<div id="011.001">

<p class="oj-normal">1. This Article shall apply to marketable equity shares, whether the transactions are conducted directly by a reporting entity or by its agent, with the exception of activities conducted for participating interests, investments in subsidiaries or significant interests.</p>

</div>

<div id="011.002">

<p class="oj-normal">2. Marketable equity shares denominated in foreign currencies and disclosed under 'Other assets' shall not form part of the overall currency position but shall be part of a separate currency holding. The calculation of the related foreign exchange gains and losses may be performed either on a net average cost method or an average cost method.</p>

</div>

<div id="011.003">

<p class="oj-normal">3. The revaluation of marketable equity shares shall be performed in accordance with Article 9(3). There shall be no netting between different equity shares.</p>

```
</div>
<div id="011.004">
  <p class="oj-normal">4. Transactions shall be recorded in the balance sheet at
transaction price.</p>
</div>
<div id="011.005">
  <p class="oj-normal">5. Brokerage commission may be recorded either as a
transaction cost to be included in the cost of the asset, or as an expense in the profit and loss
account.</p>
</div>
<div id="011.006">
  <p class="oj-normal">6. The amount of the dividend purchased shall be included
in the cost of the marketable equity shares. At ex-dividend date, the amount of the dividend purchased
may be treated as a separate item until the payment of the dividend has been received.</p>
</div>
<div id="011.007">
  <p class="oj-normal">7. Accruals on dividends shall not be booked at the end-
of-period as they are already reflected in the market price of the equity shares with the exception of
equities quoted ex-dividend.</p>
</div>
<div id="011.008">
  <p class="oj-normal">8. Rights issues shall be treated as a separate asset when
issued. The acquisition cost shall be calculated based on the equity's existing average cost, on the
new acquisition's strike price, and on the proportion between existing and new equities.
Alternatively, the price of the right may be based on the right's value in the market, the equity's
existing average cost and the equity's market price before the rights issue.</p>
</div>
</div>
<div class="eli-subdivision" id="art_12">
  <p id="d1e588-1-1" class="oj-ti-art">Article 12</p>
  <div class="eli-title" id="art_12.tit_1">
    <p class="oj-sti-art">Marketable investment funds</p>
  </div>
  <div id="012.001">
    <p class="oj-normal">1. This Article shall apply to marketable investment funds
which meet the following criteria:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%"/>
      <col width="96%"/>
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">they are acquired for investment purposes only
with no influence on day-to-day buy and sell decisions;</p>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%"/>
      <col width="96%"/>
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">the investment strategy and the mandate of the
fund have been determined in advance and all terms and conditions are contractually provided for;</p>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%"/>
      <col width="96%"/>
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(c)</p>
          </td>
          <td>
            </td>
        </tr>
      </tbody>
    </table>
  </div>
</div>
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        <td valign="top" >
            <p class="oj-normal">the performance of the investment will be
evaluated as a single investment in line with the investment strategy of the fund;</p>
        </td>
    </tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(d)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">the fund is a separate entity, irrespective of
its legal form, and is managed independently, including the day-to-day investment decisions.</p>
            </td>
        </tr>
    </tbody>
</table>
    <p class="oj-normal">Subject to the criteria in points (a) to (d), this Article
may also apply to long-term employee benefit funds unless a different accounting framework is
applicable.</p>
    <p class="oj-normal">Subject to the criteria in points (a) to (c) and in
accordance with the qualitative characteristic set out in Article 3(1), this Article may also apply to
equity portfolios that are not a separate legal entity but that are externally managed and strictly
replicate the performance of an index-linked fund. For the purposes of this Article, such equity
portfolios are regarded as marketable investment funds.</p>
</div>
<div id="012.002">
    <p class="oj-normal">2. Marketable investment funds denominated in foreign
currencies and disclosed under 'Other assets' shall not form part of the overall currency position but
shall be part of a separate currency holding. The calculation of the related foreign exchange gains
and losses may be performed either according to a net average cost method or an average cost method.
</p>
</div>
<div id="012.003">
    <p class="oj-normal">3. The revaluation of marketable investment funds shall be
performed on a net basis, and not on underlying assets. There shall be no netting between different
marketable investment funds.</p>
</div>
<div id="012.004">
    <p class="oj-normal">4. Transactions shall be recorded in the balance sheet at
transaction price.</p>
</div>
<div id="012.005">
    <p class="oj-normal">5. Brokerage commission may be recorded either as a
transaction cost to be included in the cost of the asset, or as an expense in the profit and loss
account.</p>
</div>
<div id="012.006">
    <p class="oj-normal">6. The amount of the dividend purchased shall be included
in the cost of the marketable investment fund. At ex-dividend date, the amount of the dividend
purchased may be treated as a separate item until the payment of the dividend has been received.</p>
</div>
<div id="012.007">
    <p class="oj-normal">7. Accruals on dividends of the marketable investment fund
shall not be booked at end-of-period as they are already reflected in the market price of the
marketable investment fund with the exception of equities quoted ex-dividend.</p>
</div>
</div>
<div class="eli-subdivision" id="art_13">
    <p id="d1e662-1-1" class="oj-ti-art">Article 13</p>
    <div class="eli-title" id="art_13.tit_1">
        <p class="oj-sti-art">Hedging of interest rate risk on securities with
derivatives</p>
    </div>
</div>
<div id="013.001">
    <p class="oj-normal">1. Hedging of interest rate risk on a security with a
derivative means designating a derivative so that the change in its fair value offsets the expected
change in the fair value of the hedged security arising from interest rate movements.</p>
</div>
```

<div id="013.002">

<p class="oj-normal">2. Hedged and hedging instruments shall be recognised and treated in accordance with the general provisions, valuation rules, income recognition and instrument-specific requirements set out in this Guideline.</p>

</div>

<div id="013.003">

<p class="oj-normal">3. In derogation from Articles 3(2), 9(4), 16(1) and (2), 17(1), point (b), and (2), point (d), and 18(2), the following alternative treatment may be applied to the valuation of a hedged security and of a hedging derivative:</p>

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<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(a)</p>

</td>

<td valign="top" >

<p class="oj-normal">The security and the derivative shall both be revalued and shown at their market values on the balance sheet as at the end of each quarter. The following asymmetric valuation approach shall be applied to the net amount of unrealised gain or loss on the hedged and hedging instruments:</p>

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<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(i)</p>

</td>

<td valign="top" >

<p class="oj-normal">a net unrealised loss shall be taken to the profit and loss account at year end and it is recommended that it is amortised over the remaining life of the hedged instrument; and</p>

</td>

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<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(ii)</p>

</td>

<td valign="top" >

<p class="oj-normal">a net unrealised gain shall be booked on a revaluation account and reversed at the following revaluation date.</p>

</td>

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<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(b)</p>

</td>

<td valign="top" >

<p class="oj-normal">Hedge of a security already owned: if the average cost of a hedged security is different from the market price of the security at the inception of the hedge, the following treatment shall be applied:</p>

<table width="100%" border="0" cellpadding="0" cellspacing="0">

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<tbody>

<tr>

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        <td valign="top" >
            <p class="oj-normal">(i)</p>
        </td>
        <td valign="top" >
            <p class="oj-normal">unrealised gains of the security on
that date shall be booked on a revaluation account while unrealised losses shall be taken to the
profit and loss account; and</p>
        </td>
    </tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%" />
    <col width="96%" />
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(ii)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">the provisions of point (a) shall
apply to the changes in market values following the inception date of the hedging relationship.</p>
            </td>
        </tr>
    </tbody>
</table>
</td>
</tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%" />
    <col width="96%" />
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(c)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">It is recommended that the balance of
unamortised premiums and discounts, as at the date when the hedge was set up, is amortised over the
remaining life of the hedged instrument.</p>
            </td>
        </tr>
    </tbody>
</table>
</div>
<div id="013.004">
    <p class="oj-normal">4. When hedge accounting is discontinued, the security and
the derivative that have remained in the books of the reporting entity shall be valued as standalone
instruments as of the date of discontinuation in accordance with the general rules set out in this
Guideline.</p>
</div>
<div id="013.005">
    <p class="oj-normal">5. The alternative treatment specified in paragraph 3 may
only be applied if all of the following conditions are met:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%" />
        <col width="96%" />
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(a)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">At the inception of the hedge there is formal
documentation of the hedging relationship and the risk management objective and strategy for
undertaking the hedge. That documentation shall include all of the following: (i) identification of
the derivative used as a hedging instrument; (ii) identification of the related hedged security; and
(iii) an assessment of the derivative's effectiveness in offsetting the exposure to changes in the
security's fair value attributable to the interest rate risk.</p>
                </td>
            </tr>
        </tbody>
    </table>
</div>
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</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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  <col width="96%"/>
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(b)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">The hedge is expected to be highly effective and
the effectiveness of the hedge can be reliably measured. Both prospective and retrospective
effectiveness must be assessed. It is recommended that:</p>
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
          <col width="4%"/>
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          <tbody>
            <tr>
              <td valign="top" >
                <p class="oj-normal">(i)</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">the prospective effectiveness should
be measured by comparing the past changes in the fair value of the hedged item with past changes in
the fair value of the hedging instrument, or by demonstrating a high statistical correlation between
the fair value of the hedged item and the fair value of the hedging instrument; and</p>
              </td>
            </tr>
          </tbody>
        </table>
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
          <col width="4%"/>
          <col width="96%"/>
          <tbody>
            <tr>
              <td valign="top" >
                <p class="oj-normal">(ii)</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">the retrospective effectiveness
should be demonstrated if the ratio between the actual gain/loss on the hedged item and the actual
loss/gain on the hedging instrument is within the range of 80 %-125 %.</p>
              </td>
            </tr>
          </tbody>
        </table>
      </td>
    </tr>
  </tbody>
</table>
</div>
<div id="013.006">
  <p class="oj-normal">6. The following shall apply to the hedging of a group of
securities: similar interest rate securities may be aggregated and hedged as a group only if all of
the following conditions are met:</p>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <col width="96%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(a)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">the securities have a similar duration;</p>
        </td>
      </tr>
    </tbody>
  </table>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
      <tr>
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        <td valign="top" >
          <p class="oj-normal">(b)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">the group of securities complies with the
effectiveness test prospectively and retrospectively;</p>
        </td>
      </tr>
    </tbody>
  </table>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(c)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">the change in fair value attributable to the
hedged risk for each security of the group is expected to be approximately proportional to the overall
change in the fair value attributable to the hedged risk of the group of securities.</p>
        </td>
      </tr>
    </tbody>
  </table>
</div>
</div>
<div class="eli-subdivision" id="art_14">
  <p id="d1e793-1-1" class="oj-ti-art">Article 14</p>
  <div class="eli-title" id="art_14.tit_1">
    <p class="oj-sti-art">Synthetic instruments</p>
  </div>
  <div id="014.001">
    <p class="oj-normal">1. Instruments combined to form a synthetic instrument
shall be recognised and treated separately from other instruments, in accordance with the general
provisions, valuation rules, income recognition and instrument-specific requirements set out in this
Guideline.</p>
  </div>
  <div id="014.002">
    <p class="oj-normal">2. In derogation from Articles 3(2), 9(4), 16(1)
and 18(2), the following alternative treatment may be applied to the valuation of synthetic
instruments:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%"/>
      <col width="96%"/>
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">unrealised gains and losses of the instruments
combined to form a synthetic instrument are netted at year end. In this case, net unrealised gains
shall be recorded in a revaluation account. Net unrealised losses shall be taken to the profit and
loss account if they exceed previous net revaluation gains registered in the corresponding revaluation
account;</p>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%"/>
      <col width="96%"/>
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">securities held as part of a synthetic
instrument shall not form part of the overall holding of these securities but shall be part of a
separate holding;</p>
          </td>
        </tr>
      </tbody>
    </table>
  </div>
</div>

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        </tr>
    </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%" />
    <col width="96%" />
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(c)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">unrealised losses taken to the profit and loss
account at year end and the corresponding unrealised gains shall be separately amortised in subsequent
years.</p>
            </td>
        </tr>
    </tbody>
</table>
</div>
<div id="014.003">
    <p class="oj-normal">3. If one of the instruments combined expires, is sold,
terminated or exercised, the reporting entity shall discontinue prospectively the alternative
treatment specified in paragraph 2 and any unamortised valuation gains credited in the profit and loss
account in previous years shall be immediately reversed.</p>
</div>
<div id="014.004">
    <p class="oj-normal">4. The alternative treatment specified in paragraph 2 may
only be applied if all of the following conditions are met:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%" />
        <col width="96%" />
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(a)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">the individual instruments are managed and their
performance is evaluated as one combined instrument, based on either a risk management or investment
strategy;</p>
                </td>
            </tr>
        </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%" />
        <col width="96%" />
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(b)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">on initial recognition, the individual
instruments are structured and designated as a synthetic instrument;</p>
                </td>
            </tr>
        </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%" />
        <col width="96%" />
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(c)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">the application of the alternative treatment
eliminates or significantly reduces a valuation inconsistency (valuation mismatch) that would arise
from applying general rules set out in this Guideline at an individual instrument level;</p>
                </td>
            </tr>
        </tbody>
    </table>
</div>

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</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%" />
  <col width="96%" />
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(d)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">the availability of formal documentation allows
the fulfilment of the conditions set out in points (a), (b) and (c) to be verified.</p>
      </td>
    </tr>
  </tbody>
</table>
</div>
</div>
<div class="eli-subdivision" id="art_15">
  <p id="d1e864-1-1" class="oj-ti-art">Article 15</p>
  <div class="eli-title" id="art_15.tit_1">
    <p class="oj-sti-art">Banknotes</p>
  </div>
  <div id="015.001">
    <p class="oj-normal">1. For the implementation of Article 49 of the Statute of
the ESCB, banknotes of other Member States whose currency is the euro held by an NCB shall not be
accounted for as banknotes in circulation, but as intra-Eurosystem balances. The procedure for
treating banknotes of other Member States whose currency is the euro shall be the following:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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      <col width="96%" />
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">the NCB receiving banknotes denominated in
national euro area currency units issued by another NCB shall notify the issuing NCB on a daily basis
of the value of banknotes paid in to be exchanged, unless a given daily volume is low. The issuing NCB
shall issue a corresponding payment to the receiving NCB via TARGET; and</p>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%" />
      <col width="96%" />
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">the adjustment of the ‘banknotes in circulation’
figures shall take place in the books of the issuing NCB on receipt of the abovementioned
notification.</p>
          </td>
        </tr>
      </tbody>
    </table>
  </div>
  <div id="015.002">
    <p class="oj-normal">2. The amount of ‘banknotes in circulation’ in the balance
sheets of NCBs shall be the result of three components:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
      <col width="4%" />
      <col width="96%" />
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">the amount of ‘banknotes in circulation’ in the balance
sheets of NCBs shall be the result of three components:</p>
          </td>
        </tr>
      </tbody>
    </table>
  </div>
</div>
```

```
<td valign="top" >
  <p class="oj-normal">the unadjusted value of euro banknotes in
circulation, including the cash changeover year banknotes denominated in national euro area currency
units for the NCB that adopts the euro, which shall be calculated according to either of the following
two methods:</p>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal"> </p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Method A:  $B = P - D - N - S$ </p>
        </td>
      </tr>
    </tbody>
  </table>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal"> </p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Method B:  $B = I - R - N$ </p>
        </td>
      </tr>
    </tbody>
  </table>
  <p class="oj-normal">Where:</p>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="20%"/>
    <col width="80%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">B</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">is the unadjusted value of
‘banknotes in circulation’;</p>
        </td>
      </tr>
      <tr>
        <td valign="top" >
          <p class="oj-normal">P</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">is the value of banknotes produced
or received from the printer or other NCBs;</p>
        </td>
      </tr>
      <tr>
        <td valign="top" >
          <p class="oj-normal">D</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">is the value of banknotes destroyed;
</p>
        </td>
      </tr>
      <tr>
        <td valign="top" >
          <p class="oj-normal">N</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">is the value of national banknotes
of the issuing NCB held by other NCBs (notified but not yet repatriated);</p>
        </td>
      </tr>
    </tbody>
  </table>
```

```

        <tr>
            <td valign="top" >
                <p class="oj-normal">I</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">is the value of banknotes put into
circulation;</p>
            </td>
        </tr>
        <tr>
            <td valign="top" >
                <p class="oj-normal">R</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">is the value of banknotes received;
</p>
            </td>
        </tr>
        <tr>
            <td valign="top" >
                <p class="oj-normal">S</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">is the value of banknotes in
stock/vault;</p>
            </td>
        </tr>
    </tbody>
</table>
</td>
</tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(b)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">minus the amount of the unremunerated claim vis-
à-vis the ECI bank running the Extended Custodial Inventory (ECI) programme, in the event of a
transfer of ownership of the ECI programme-related banknotes;</p>
            </td>
        </tr>
    </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(c)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">plus or minus the amount of the adjustments
resulting from the application of the banknote allocation key.</p>
            </td>
        </tr>
    </tbody>
</table>
</div>
</div>
</div>
<div id="cpt_III">
    <p id="d1e973-1-1" class="oj-ti-section-1">CHAPTER III</p>
    <div class="eli-title" id="cpt_III.tit_1">
        <p id="L_02941EN.01000101-d-003" class="oj-ti-section-2">
            <span class="oj-bold">INCOME RECOGNITION</span>
        </p>
    </div>
</div>
```

<div class="eli-subdivision" id="art_16">

<p id="d1e981-1-1" class="oj-ti-art">Article 16</p>

<div class="eli-title" id="art_16.tit_1">

<p class="oj-sti-art">Income recognition</p>

</div>

<div id="016.001">

<p class="oj-normal">1. The following rules shall apply to income recognition:

<table width="100%" border="0" cellspacing="0" cellpadding="0">

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<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(a)</p>

</td>

<td valign="top" >

<p class="oj-normal">realised gains and realised losses shall be

taken to the profit and loss account;</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

<col width="4%"/>

<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(b)</p>

</td>

<td valign="top" >

<p class="oj-normal">unrealised gains shall not be recognised as

income, but recorded directly in a revaluation account;</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

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<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(c)</p>

</td>

<td valign="top" >

<p class="oj-normal">at year end, unrealised losses shall be taken to

the profit and loss account if they exceed previous revaluation gains registered in the corresponding

revaluation account;</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

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<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(d)</p>

</td>

<td valign="top" >

<p class="oj-normal">unrealised losses taken to the profit and loss

account shall not be reversed in subsequent years against new unrealised gains;</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

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<col width="96%"/>

<tbody>

<tr>

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        <td valign="top" >
            <p class="oj-normal">(e)</p>
        </td>
        <td valign="top" >
            <p class="oj-normal">there shall be no netting of unrealised losses
in any one security, or in any currency or in gold holdings against unrealised gains in other
securities or currencies or gold;</p>
        </td>
    </tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(f)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">at year end, impairment losses shall be taken to
the profit and loss account and shall not be reversed in subsequent years unless the impairment
decreases and the decrease can be related to an observable event that occurred after the impairment
was first recorded.</p>
            </td>
        </tr>
    </tbody>
</table>
</div>
<div id="016.002">
    <p class="oj-normal">2. Premiums or discounts arising on issued and purchased
securities shall be calculated and presented as part of interest income and shall be amortised over
the remaining contractual life of the securities, either according to the straight-line method or the
internal rate of return (IRR) method. The IRR method shall, however, be mandatory for discount
securities with a remaining maturity of more than one year at the time of acquisition.</p>
</div>
<div id="016.003">
    <p class="oj-normal">3. Accruals for financial assets and liabilities, e.g.
interest payable and amortised premiums/discounts denominated in foreign currency shall be calculated
and recorded in the accounts on a daily basis, based on the latest available rates. Accruals for
financial assets and liabilities denominated in euro shall be calculated and recorded in the accounts
at least quarterly. Accruals for other items shall be calculated and recorded in the accounts at least
annually.</p>
</div>
<div id="016.004">
    <p class="oj-normal">4. Irrespective of the frequency of calculating accruals
but subject to the exceptions referred to in Article 5(4) reporting entities shall report data at
transaction value during the quarter.</p>
</div>
<div id="016.005">
    <p class="oj-normal">5. Accruals denominated in foreign currencies shall be
translated at the exchange rate of the recording date and shall have an impact on the currency
position.</p>
</div>
<div id="016.006">
    <p class="oj-normal">6. Generally, for the calculation of accruals during the
year local practice may apply, i.e. they may be calculated until either the last business day or the
last calendar day of the quarter. However, at year end the mandatory reference date shall be 31
December.</p>
</div>
<div id="016.007">
    <p class="oj-normal">7. Currency outflows that entail a change in the holding
of a given currency may give rise to realised foreign exchange gains or losses.</p>
</div>
</div>
<div class="eli-subdivision" id="art_17">
    <p id="d1e1059-1-1" class="oj-ti-art">Article 17</p>
    <div class="eli-title" id="art_17.tit_1">
        <p class="oj-sti-art">Cost of transactions</p>
    </div>
    <div id="017.001">
        <p class="oj-normal">1. The following general rules shall apply to the cost of
transactions:</p>
        <table width="100%" border="0" cellspacing="0" cellpadding="0">

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<col width="4%"/>
<col width="96%"/>
<tbody>
  <tr>
    <td valign="top" >
      <p class="oj-normal">(a)</p>
    </td>
    <td valign="top" >
      <p class="oj-normal">the average cost method shall be used on a daily
basis for gold, foreign currency instruments and securities, to compute the acquisition cost of items
sold, having regard to the effect of exchange rate and/or price movements;</p>
    </td>
  </tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%"/>
  <col width="96%"/>
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(b)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">the average cost of the asset or liability shall
be reduced or increased by unrealised losses taken to the profit and loss account at year end;</p>
      </td>
    </tr>
  </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%"/>
  <col width="96%"/>
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(c)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">in the case of the acquisition of coupon
securities, the amount of coupon income purchased shall be treated as a separate item. In the case of
securities denominated in foreign currency, it shall be part of that currency's holding, but shall not
affect the average cost of the security or the relevant currency.</p>
      </td>
    </tr>
  </tbody>
</table>
</div>
<div id="017.002">
  <p class="oj-normal">2. The following special rules shall apply to securities:

  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(a)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">transactions shall be recorded at the
transaction price and booked in the financial accounts at the clean price;</p>
        </td>
      </tr>
    </tbody>
  </table>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%"/>
    <col width="96%"/>
    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(b)</p>
        </td>
```



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        <td valign="top" >
        <p class="oj-normal">custody and management fees, current account
fees and other indirect costs shall not be considered as transaction costs and shall be included in
the profit and loss account. They shall not be treated as part of the average cost of a particular
asset;</p>
        </td>
    </tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%" />
    <col width="96%" />
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(c)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">income shall be recorded gross with refundable
withholding and other taxes accounted for separately;</p>
            </td>
        </tr>
    </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%" />
    <col width="96%" />
    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">(d)</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">for the purpose of calculating the average
purchase cost of a security, either: (i) all purchases made during the day shall be added, at their
purchase price, to the previous day's holding to produce a new weighted average cost before applying
the sales for the same day; or (ii) individual purchases and sales of securities may be applied in the
order in which they occurred during the day for the purpose of calculating the revised average cost.
</p>
            </td>
        </tr>
    </tbody>
</table>
</div>
<div id="017.003">
    <p class="oj-normal">3. The following special rules shall apply to gold and
foreign exchange:</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%" />
        <col width="96%" />
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(a)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">transactions in a foreign currency which entail
no change in the holding of that currency shall be translated into euro, using the exchange rate of
either the contract or settlement date, and shall not affect that holding's acquisition cost;</p>
                </td>
            </tr>
        </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
        <col width="4%" />
        <col width="96%" />
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(b)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">transactions in foreign currency which entail a
change in the holding of that currency shall be translated into euro at the exchange rate of the

```

contract date;</p>

```
</td>
</tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%" />
  <col width="96%" />
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(c)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">the settlement of the principal amounts
resulting from reverse transactions in securities denominated in a foreign currency or in gold shall
be deemed not to entail a change in the holding of that currency or of gold;</p>
      </td>
    </tr>
  </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%" />
  <col width="96%" />
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(d)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">actual cash receipts and payments shall be
translated at the exchange rate on the day on which settlement occurs;</p>
      </td>
    </tr>
  </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%" />
  <col width="96%" />
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(e)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">where a long position exists, net inflows of
currencies and gold made during the day shall be added, at the average rate or gold price of the
inflows of the day for each respective currency and gold, to the previous day's holding, to produce a
new weighted average cost. In the case of net outflows, the calculation of the realised gain or loss
shall be based on the average cost of the respective currency or gold holding for the preceding day so
that the average cost remains unchanged. Differences in the average rate/gold price between inflows
and outflows made during the day shall also result in realised gains or losses. Where a liability
situation exists in respect of a foreign currency or gold position, the reverse treatment shall apply
to the abovementioned approach. Thus, the average cost of the liability position shall be affected by
net outflows, while net inflows shall reduce the position at the existing weighted average cost and
shall result in realised gains or losses;</p>
      </td>
    </tr>
  </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
  <col width="4%" />
  <col width="96%" />
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(f)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">costs of foreign exchange transactions and other
general costs shall be posted to the profit and loss account.</p>
      </td>
    </tr>
  </tbody>
</table>
```

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</table>
</div>
</div>
</div>
<div id="cpt_IV">
  <p id="d1e1164-1-1" class="oj-ti-section-1">CHAPTER IV</p>
  <div class="eli-title" id="cpt_IV.tit_1">
    <p id="L_02941EN.01000101-d-004" class="oj-ti-section-2">
      <span class="oj-bold">ACCOUNTING RULES FOR OFF-BALANCE-SHEET INSTRUMENTS</span>
    </p>
  </div>
  <div class="eli-subdivision" id="art_18">
    <p id="d1e1172-1-1" class="oj-ti-art">Article 18</p>
    <div class="eli-title" id="art_18.tit_1">
      <p class="oj-sti-art">General rules</p>
    </div>
    <div id="018.001">
      <p class="oj-normal">1. Foreign exchange forward transactions, forward legs of
foreign exchange swaps and other currency instruments involving an exchange of one currency for
another at a future date shall be included in the net foreign currency positions for calculating
average costs and foreign exchange gains and losses.</p>
    </div>
    <div id="018.002">
      <p class="oj-normal">2. Interest rate swaps, futures, forward rate agreements,
other interest rate instruments and options, with the exception of options embedded in securities,
shall be accounted for and revalued on an item-by-item basis. These instruments shall be treated
separately from on-balance-sheet items.</p>
    </div>
    <div id="018.003">
      <p class="oj-normal">3. Profits and losses arising from off-balance-sheet
instruments shall be recognised and treated in a similar manner to on-balance-sheet instruments.</p>
    </div>
  </div>
  <div class="eli-subdivision" id="art_19">
    <p id="d1e1192-1-1" class="oj-ti-art">Article 19</p>
    <div class="eli-title" id="art_19.tit_1">
      <p class="oj-sti-art">Foreign exchange forward transactions</p>
    </div>
    <div id="019.001">
      <p class="oj-normal">1. Forward purchases and sales shall be recognised in off-
balance- sheet accounts from the trade date to the settlement date at the spot rate of the forward
transaction. Realised gains and losses on sale transactions shall be calculated using the average cost
of the currency position on the trade date in accordance with the daily netting procedure for
purchases and sales.</p>
    </div>
    <div id="019.002">
      <p class="oj-normal">2. The difference between the spot and the forward rates
shall be treated as interest payable or receivable on an accruals basis.</p>
    </div>
    <div id="019.003">
      <p class="oj-normal">3. At the settlement date the off-balance-sheet accounts
shall be reversed.</p>
    </div>
    <div id="019.004">
      <p class="oj-normal">4. The currency position shall be affected by forward
transactions from the trade date at the spot rate.</p>
    </div>
    <div id="019.005">
      <p class="oj-normal">5. The forward positions shall be valued in conjunction
with the spot position of the same currency, offsetting any differences that may arise within a single
currency position. A net loss balance shall be debited to the profit and loss account when it exceeds
previous revaluation gains registered in the revaluation account. A net profit balance shall be
credited to the revaluation account.</p>
    </div>
  </div>
  <div class="eli-subdivision" id="art_20">
    <p id="d1e1222-1-1" class="oj-ti-art">Article 20</p>
    <div class="eli-title" id="art_20.tit_1">
      <p class="oj-sti-art">Foreign exchange swaps</p>
    </div>
    <div id="020.001">
      <p class="oj-normal">1. Forward and spot purchases and sales shall be
recognised in on- balance-sheet accounts at the respective settlement date.</p>
    </div>
  </div>
</div>
```

<div id="020.002">

<p class="oj-normal">2. Forward and spot purchases and sales shall be recognised in off-balance-sheet accounts from the trade date to the settlement date at the spot rate of the transactions.</p>

</div>

<div id="020.003">

<p class="oj-normal">3. Sale transactions shall be recognised at the spot rate of the transaction. Therefore no gains and losses shall arise.</p>

</div>

<div id="020.004">

<p class="oj-normal">4. The difference between the spot and forward rates shall be treated as interest payable or receivable on an accruals basis for both purchases and sales.</p>

</div>

<div id="020.005">

<p class="oj-normal">5. At the settlement date the off-balance-sheet accounts shall be reversed.</p>

</div>

<div id="020.006">

<p class="oj-normal">6. The foreign currency position shall only change as a result of accruals denominated in foreign currency.</p>

</div>

<div id="020.007">

<p class="oj-normal">7. The forward position shall be valued in conjunction with the related spot position.</p>

</div>

</div>

<div class="eli-subdivision" id="art_21">

<p id="d1e1262-1-1" class="oj-ti-art">Article 21</p>

<div class="eli-title" id="art_21.tit_1">

<p class="oj-sti-art">Futures contracts</p>

</div>

<div id="021.001">

<p class="oj-normal">1. Futures contracts shall be recorded on the trade date in off-balance-sheet accounts.</p>

</div>

<div id="021.002">

<p class="oj-normal">2. The initial margin shall be recorded as a separate asset if deposited in cash. If deposited in the form of securities it shall remain unchanged in the balance sheet.</p>

</div>

<div id="021.003">

<p class="oj-normal">3. Daily changes in the variation margins shall be taken to the profit and loss account and shall affect the currency position. The same procedure shall be applied on the closing day of the open position, regardless of whether or not delivery takes place. If delivery does take place, the purchase or sale entry shall be made at market price.</p>

</div>

<div id="021.004">

<p class="oj-normal">4. Fees shall be taken to the profit and loss account.</p>

</div>

</div>

<div class="eli-subdivision" id="art_22">

<p id="d1e1287-1-1" class="oj-ti-art">Article 22</p>

<div class="eli-title" id="art_22.tit_1">

<p class="oj-sti-art">Interest rate swaps</p>

</div>

<div id="022.001">

<p class="oj-normal">1. Interest rate swaps shall be recorded on the trade date in off-balance-sheet accounts.</p>

</div>

<div id="022.002">

<p class="oj-normal">2. The current interest payments, either received or paid, shall be recorded on an accruals basis. Payments may be settled on a net basis per interest rate swap, but accrued interest income and expense shall be reported on a gross basis.</p>

</div>

<div id="022.003">

<p class="oj-normal">3. Fees shall be taken to the profit and loss account.</p>

</div>

<div id="022.004">

<p class="oj-normal">4. Interest rate swaps that are not cleared through a central clearing counterparty shall be individually revalued and, if necessary, translated into euro at the currency spot rate. It is recommended that unrealised losses taken to the profit and loss account at year end should be amortised in subsequent years, that in the case of forward interest rate swaps the amortisation should begin from the value date of the transaction and that the amortisation should be linear. Unrealised revaluation gains shall be credited to a revaluation account.</p>

</div>

<div id="022.005">

<p class="oj-normal">5. For interest rate swaps that are cleared through a central clearing counterparty:</p>

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<col width="4%"/>

<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(a)</p>

</td>

<td valign="top" >

<p class="oj-normal">the initial margin shall be recorded as a

separate asset if deposited in cash. If deposited in the form of securities, it shall remain unchanged in the balance sheet;</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

<col width="4%"/>

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<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(b)</p>

</td>

<td valign="top" >

<p class="oj-normal">daily changes in the variation margins shall be recorded in the profit and loss account and shall affect the currency position;</p>

</td>

</tr>

</tbody>

</table>

<table width="100%" border="0" cellspacing="0" cellpadding="0">

<col width="4%"/>

<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(c)</p>

</td>

<td valign="top" >

<p class="oj-normal">the interest accrual component shall be

separated from the realised result and recorded on a gross basis in the profit and loss account.</p>

</td>

</tr>

</tbody>

</table>

</div>

</div>

<div class="eli-subdivision" id="art_23">

<p id="d1e1337-1-1" class="oj-ti-art">Article 23</p>

<div class="eli-title" id="art_23.tit_1">

<p class="oj-sti-art">Forward rate agreements</p>

</div>

<div id="023.001">

<p class="oj-normal">1. Forward rate agreements shall be recorded on the trade date in off- balance-sheet accounts.</p>

</div>

<div id="023.002">

<p class="oj-normal">2. The compensation payment to be paid by one party to

another at the settlement date shall be entered on the settlement date in the profit and loss account. Payments shall not be recorded on an accruals basis.</p>

</div>

<div id="023.003">

<p class="oj-normal">3. If forward rate agreements in a foreign currency are

held, compensation payments shall affect the currency position. Compensation payments shall be translated into euro at the spot rate at the settlement date.</p>

</div>

<div id="023.004">

<p class="oj-normal">4. All forward rate agreements shall be individually

revalued and, if necessary, translated into euro at the currency spot rate. Unrealised losses taken to

the profit and loss account at year end shall not be reversed in subsequent years against unrealised profits unless the instrument is closed out or terminated. Unrealised revaluation gains shall be credited to a revaluation account.

5. Fees shall be taken to the profit and loss account.

Article 24

Forward transactions in securities

Forward transactions in securities shall be accounted for in accordance with either of the following two methods:

(1)	Method A:
(a)	forward transactions in securities shall be recorded in off-balance-sheet accounts from the trade date to the settlement date, at the forward price of the forward transaction;
(b)	the average cost of the holding of the traded security shall not be affected until settlement; the profit and loss effects of forward sale transactions shall be calculated on the settlement date;
(c)	at the settlement date the off-balance-sheet accounts shall be reversed and the balance on the revaluation account, if any, shall be credited to the profit and loss account. The security purchased shall be accounted for using the spot price on the maturity date (actual market price), while the difference compared with the original forward price is recognised as a realised profit or loss;

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  <col width="96%"/>
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        <p class="oj-normal">(d)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">in the case of securities denominated
in a foreign currency, the average cost of the net currency position shall not be affected if the
reporting entity already holds a position in that currency. If the bond purchased forward is
denominated in a currency in which the reporting entity does not hold a position, so that it is
necessary to purchase the relevant currency, the rules for the purchase of foreign currencies set out
in Article 17(3), point (e), shall apply;</p>
      </td>
    </tr>
  </tbody>
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  <col width="96%"/>
  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(e)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">forward positions shall be valued on an
isolated basis against the forward market price for the remaining duration of the transaction. A
revaluation loss at year end shall be debited to the profit and loss account, and a revaluation profit
shall be credited to the revaluation account. Unrealised losses recognised in the profit and loss
account at year end shall not be reversed in subsequent years against unrealised profits unless the
instrument is closed out or terminated.</p>
      </td>
    </tr>
  </tbody>
</table>
</td>
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        <p class="oj-normal">
          <span class="oj-italic">Method B:</span>
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            <col width="96%"/>
            <tbody>
              <tr>
                <td valign="top" >
                  <p class="oj-normal">(a)</p>
                </td>
                <td valign="top" >
                  <p class="oj-normal">forward transactions in securities
shall be recorded in off-balance-sheet accounts from the trade date to the settlement date at the
forward price of the forward transaction. At the settlement date the off-balance-sheet accounts shall
be reversed;</p>
                </td>
              </tr>
            </tbody>
          </table>
        </p>
      </td>
    </tr>
  </tbody>
</table>

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<col width="96%"/>

<tbody>

<tr>

<td valign="top" >

<p class="oj-normal">(b)</p>

</td>

<td valign="top" >

<p class="oj-normal">at quarter end, a security shall be

revalued on the basis of the net position resulting from the balance sheet and from the sales of the same security recorded in the off-balance-sheet accounts. The amount of the revaluation shall be equal to the difference between this net position valued at the revaluation price and the same position valued at the average cost of the balance sheet position. At the quarter end, forward purchases shall be subject to the revaluation process described in Article 9. The revaluation result shall be equal to the difference between the spot price and the average cost of the purchase commitments;</p>

</td>

</tr>

</tbody>

</table>

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<col width="96%"/>

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<tr>

<td valign="top" >

<p class="oj-normal">(c)</p>

</td>

<td valign="top" >

<p class="oj-normal">the result of a forward sale shall be

recorded in the financial year in which the commitment was undertaken. This result shall be equal to the difference between the initial forward price and the average cost of the balance sheet position, or the average cost of the off-balance-sheet purchase commitments if the balance sheet position is insufficient, at the time of the sale.</p>

</td>

</tr>

</tbody>

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<div class="eli-subdivision" id="art_25">

<p id="d1e1442-1-1" class="oj-ti-art">Article 25</p>

<div class="eli-title" id="art_25.tit_1">

<p class="oj-sti-art">Options</p>

</div>

<div id="025.001">

<p class="oj-normal">1. Options shall be recognised in off-balance-sheet accounts from the trade date to the exercise or expiry date at the strike price of the underlying instrument.</p>

</div>

<div id="025.002">

<p class="oj-normal">2. Premiums denominated in foreign currency shall be translated into euro at the exchange rate of either the contract or settlement date. The premium paid shall be recognised as a separate asset, while the premium received shall be recognised as a separate liability.</p>

</div>

<div id="025.003">

<p class="oj-normal">3. If the option is exercised, the underlying instrument shall be recorded in the balance sheet at the strike price plus or minus the original premium value. The original option premium amount shall be adjusted on the basis of unrealised losses taken to the profit and loss account at year end.</p>

</div>

<div id="025.004">

<p class="oj-normal">4. If the option is not exercised, the option premium amount, adjusted on the basis of previous year-end unrealised losses, shall be taken to the profit and loss account translated at the exchange rate available on the expiry date.</p>

</div>

<div id="025.005">

<p class="oj-normal">5. The currency position shall be affected by the daily variation margin for futures-style options, by any year-end write-down of the option premium, by the underlying trade at exercise date or, at the expiry date, by the option premium. Daily changes in the


```
variation margins shall be taken to the profit and loss account.</p>
</div>
<div id="025.006">
    <p class="oj-normal">6. With the exception of options embedded in securities,
every option contract shall be individually revalued. Unrealised losses taken to the profit and loss
account shall not be reversed in subsequent years against unrealised gains. Unrealised revaluation
gains shall be credited to a revaluation account. There shall be no netting of unrealised losses in
any one option against unrealised gains in any other option.</p>
</div>
<div id="025.007">
    <p class="oj-normal">7. For the application of paragraph 6, the market values
are the quoted prices when such prices are available from an exchange, dealer, broker or similar
entities. When quoted prices are not available, the market value is determined through a valuation
technique. This valuation technique shall be used consistently over time and it shall be possible to
demonstrate that it provides reliable estimates of prices that would be obtained in actual market
transactions.</p>
</div>
<div id="025.008">
    <p class="oj-normal">8. Fees shall be taken to the profit and loss account.</p>
</div>
</div>
<div id="cpt_V">
    <p id="d1e1488-1-1" class="oj-ti-section-1">CHAPTER V</p>
    <div class="eli-title" id="cpt_V.tit_1">
        <p id="L_02941EN.01000101-d-005" class="oj-ti-section-2">
            <span class="oj-bold">REPORTING OBLIGATIONS</span>
        </p>
    </div>
    <div class="eli-subdivision" id="art_26">
        <p id="d1e1496-1-1" class="oj-ti-art">Article 26</p>
        <div class="eli-title" id="art_26.tit_1">
            <p class="oj-sti-art">Reporting formats</p>
        </div>
        <div id="026.001">
            <p class="oj-normal">1. The NCBs shall report data for Eurosystem financial
reporting purposes to the ECB in accordance with this Guideline.</p>
        </div>
        <div id="026.002">
            <p class="oj-normal">2. The Eurosystem's reporting formats shall comprise all
items specified in Annex IV. The contents of the items to be included in the different balance sheet
formats are also described in Annex IV.</p>
        </div>
        <div id="026.003">
            <p class="oj-normal">3. The formats of the different published financial
statements shall comply with all of the following Annexes:</p>
            <table width="100%" border="0" cellspacing="0" cellpadding="0">
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                <col width="96%" />
                <tbody>
                    <tr>
                        <td valign="top" >
                            <p class="oj-normal">(a)</p>
                        </td>
                        <td valign="top" >
                            <p class="oj-normal">Annex V: the published consolidated weekly
financial statement of the Eurosystem after quarter end;</p>
                        </td>
                    </tr>
                </tbody>
            </table>
            <table width="100%" border="0" cellspacing="0" cellpadding="0">
                <col width="4%" />
                <col width="96%" />
                <tbody>
                    <tr>
                        <td valign="top" >
                            <p class="oj-normal">(b)</p>
                        </td>
                        <td valign="top" >
                            <p class="oj-normal">Annex VI: the published consolidated weekly
financial statement of the Eurosystem during the quarter;</p>
                        </td>
                    </tr>
                </tbody>
            </table>
        </div>
    </div>
</div>
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</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">(c)</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Annex VII: the consolidated annual balance sheet
of the Eurosystem.</p>
      </td>
    </tr>
  </tbody>
</table>
</div>
</div>
<div id="cpt_VI">
  <p id="d1e1537-1-1" class="oj-ti-section-1">CHAPTER VI</p>
  <div class="eli-title" id="cpt_VI.tit_1">
    <p id="L_02941EN.01000101-d-006" class="oj-ti-section-2">
      <span class="oj-bold">ANNUAL PUBLISHED BALANCE SHEETS AND PROFIT AND LOSS
ACCOUNTS</span>
    </p>
  </div>
  <div class="eli-subdivision" id="art_27">
    <p id="d1e1545-1-1" class="oj-ti-art">Article 27</p>
    <div class="eli-title" id="art_27.tit_1">
      <p class="oj-sti-art">Published balance sheets and profit and loss accounts</p>
    </div>
    <p class="oj-normal">It is recommended that NCBs adapt their published annual
balance sheets and profit and loss accounts in accordance with Annexes VIII and IX.</p>
  </div>
</div>
<div id="cpt_VII">
  <p id="d1e1553-1-1" class="oj-ti-section-1">CHAPTER VII</p>
  <div class="eli-title" id="cpt_VII.tit_1">
    <p id="L_02941EN.01000101-d-007" class="oj-ti-section-2">
      <span class="oj-bold">CONSOLIDATION RULES</span>
    </p>
  </div>
  <div class="eli-subdivision" id="art_28">
    <p id="d1e1561-1-1" class="oj-ti-art">Article 28</p>
    <div class="eli-title" id="art_28.tit_1">
      <p class="oj-sti-art">General consolidation rules</p>
    </div>
    <div id="028.001">
      <p class="oj-normal">1. Eurosystem consolidated balance sheets shall comprise
all the items in the ECB's and the NCBs' balance sheets.</p>
    </div>
    <div id="028.002">
      <p class="oj-normal">2. There shall be consistency across reports in the
consolidation process. All Eurosystem financial statements shall be prepared on a similar basis by
applying the same consolidation techniques and processes.</p>
    </div>
    <div id="028.003">
      <p class="oj-normal">3. The ECB shall prepare the Eurosystem's consolidated
balance sheets. These balance sheets shall respect the need for uniform accounting principles and
techniques, coterminous financial periods in the Eurosystem and consolidation adjustments arising from
intra-Eurosystem transactions and positions, and shall take account of any changes in the Eurosystem's
composition.</p>
    </div>
    <div id="028.004">
      <p class="oj-normal">4. Any individual balance sheet items, other than NCBs'
and the ECB's intra-Eurosystem balances, shall be aggregated for consolidation purposes.</p>
    </div>
    <div id="028.005">
      <p class="oj-normal">5. The NCBs' and the ECB's balances with third parties
shall be recorded gross in the consolidation process.</p>
    </div>
    <div id="028.006">

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<p class="oj-normal">6. Intra-Eurosystem balances shall be presented in the
ECB's and NCBs' balance sheets in accordance with Annex IV.</p>
</div>
</div>
<div id="cpt_VIII">
<p id="d1e1597-1-1" class="oj-ti-section-1">CHAPTER VIII</p>
<div class="eli-title" id="cpt_VIII.tit_1">
<p id="L_02941EN.01000101-d-008" class="oj-ti-section-2">
<span class="oj-bold">FINAL PROVISIONS</span>
</p>
</div>
<div class="eli-subdivision" id="art_29">
<p id="d1e1605-1-1" class="oj-ti-art">Article 29</p>
<div class="eli-title" id="art_29.tit_1">
<p class="oj-sti-art">Development, application and interpretation of rules</p>
</div>
<div id="029.001">
<p class="oj-normal">1. The ESCB's Accounting and Monetary Income Committee
shall report to the Governing Council, via the Executive Board, on the development, application and
implementation of the ESCB's accounting and financial reporting rules.</p>
</div>
<div id="029.002">
<p class="oj-normal">2. In interpreting this Guideline, account shall be taken
of the preparatory work, the accounting principles harmonised by Union law and generally accepted
accounting principles.</p>
</div>
</div>
<div class="eli-subdivision" id="art_30">
<p id="d1e1620-1-1" class="oj-ti-art">Article 30</p>
<div class="eli-title" id="art_30.tit_1">
<p class="oj-sti-art">Transitional rules</p>
</div>
<div id="030.001">
<p class="oj-normal">1. NCBs shall carry out a valuation of financial assets
and liabilities in accordance with the requirements of Article 9, as at the date on which they become
members of the Eurosystem. Unrealised gains that arose before or on that date shall be separated from
any unrealised revaluation gains that may arise thereafter, and shall remain with the NCBs. The market
prices and rates applied by the NCBs in the opening balance sheets at the start of Eurosystem
participation shall be considered as the average cost of these NCBs' assets and liabilities.</p>
</div>
<div id="030.002">
<p class="oj-normal">2. It is recommended that unrealised gains that arose
before or at the start of an NCB's Eurosystem membership should not be considered as distributable at
the time of the transition and that they should only be treated as realisable or distributable in the
context of transactions that occur after entry into the Eurosystem.</p>
</div>
<div id="030.003">
<p class="oj-normal">3. Foreign exchange, gold and price gains and losses,
arising as a result of the transfer of assets from NCBs to the ECB, shall be considered as realised.
</p>
</div>
<div id="030.004">
<p class="oj-normal">4. This Article shall be without prejudice to any decision
adopted under Article 30 of the Statute of the ESCB.</p>
</div>
</div>
<div class="eli-subdivision" id="art_31">
<p id="d1e1645-1-1" class="oj-ti-art">Article 31</p>
<div class="eli-title" id="art_31.tit_1">
<p class="oj-sti-art">Repeal</p>
</div>
<div id="031.001">
<p class="oj-normal">1. Guideline (EU) 2016/2249 (ECB/2016/34) is repealed from
31 December 2024.</p>
</div>
<div id="031.002">
<p class="oj-normal">2. References to the repealed Guideline shall be construed
as references to this Guideline and shall be read in accordance with the correlation table in
Annex XI.</p>
</div>
</div>
<div class="eli-subdivision" id="art_32">
<p id="d1e1663-1-1" class="oj-ti-art">Article 32</p>
```

```
<div class="eli-title" id="art_32.tit_1">
  <p class="oj-sti-art">Taking effect and implementation</p>
</div>
<div id="032.001">
  <p class="oj-normal">1. This Guideline shall take effect on the day of its
notification to the national central banks of the Member States whose currency is the euro.</p>
</div>
<div id="032.002">
  <p class="oj-normal">2. The national central banks of the Member States whose
currency is the euro shall comply with this Guideline from 31 December 2024.</p>
</div>
</div>
<div class="eli-subdivision" id="art_33">
  <p id="d1e1681-1-1" class="oj-ti-art">Article 33</p>
  <div class="eli-title" id="art_33.tit_1">
    <p class="oj-sti-art">Addressees</p>
  </div>
  <p class="oj-normal">This Guideline is addressed to all Eurosystem central banks.
</p>
</div>
</div>
<div class="eli-subdivision" id="fnp_1">
  <div class="oj-final">
    <p class="oj-normal">Done at Frankfurt am Main, 14 November 2024.</p>
    <div class="oj-signatory">
      <p class="oj-signatory">
        <span class="oj-italic">For the Governing Council of the ECB</span>
      </p>
      <p class="oj-signatory">
        <span class="oj-italic">The President of the ECB</span>
      </p>
      <p class="oj-signatory">Christine LAGARDE
    </p>
  </div>
</div>
</div>
<hr class="oj-note"/>
<p class="oj-note">
  <a id="ntr1-L_202402941EN.000101-E0001" href="#ntc1-L_202402941EN.000101-E0001"
    >(<span class="oj-super">1</span></a> Guideline (EU) 2016/2249 of the European
Central Bank of 3 November 2016 on the legal framework for accounting and financial reporting in the
European System of Central Banks (ECB/2016/34) (<a href=".../legal-content/EN/AUTO/?
uri=OJ:L:2016:347:TOC"
    >OJ L 347, 20.12.2016, p. 37</a>).</p>
  <p class="oj-note">
    <a id="ntr2-L_202402941EN.000101-E0002" href="#ntc2-L_202402941EN.000101-E0002"
    >(<span class="oj-super">2</span></a> Decision ECB/2010/29 of the European Central
Bank of 13 December 2010 on the issue of euro banknotes (<a href=".../legal-content/EN/AUTO/?
uri=OJ:L:2011:035:TOC"
    >OJ L 35, 9.2.2011, p. 26</a>).</p>
  <p class="oj-note">
    <a id="ntr3-L_202402941EN.000101-E0003" href="#ntc3-L_202402941EN.000101-E0003"
    >(<span class="oj-super">3</span></a> Regulation (EU) No 575/2013 of the European
Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and
amending Regulation (EU) No 648/2012 (<a href=".../legal-content/EN/AUTO/?
uri=OJ:L:2013:176:TOC"
    >OJ L 176, 27.6.2013, p. 1</a>).</p>
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  <div class="eli-container" id="anx_I">
    <p class="oj-doc-ti" id="d1e35-18-1">ANNEX I</p>
    <p class="oj-doc-ti">Financial statements for the Eurosystem</p>
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[illegible]

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          <td valign="top" >
            <p class="oj-normal">Disaggregated weekly financial statement</p>
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	Internal
	None
	Basis for the production of the consolidated weekly nt of the Eurosystem

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            <td valign="top" >
                <p class="oj-normal">Consolidated weekly financial statement of
the Eurosystem</p>
            </td>
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</table>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Published</p>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Article 15.2 of the Statute of the ESCB</p>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Consolidated financial statement for monetary and
economic analysis. The consolidated weekly financial statement of the Eurosystem is derived from the
daily financial statement of the reporting day</p>
</td>
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                <tr>
                    <td valign="top" >
                        <p class="oj-normal">4.</p>
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                    <td valign="top" >
                        <p class="oj-normal">Disaggregated monthly financial statement of
the Eurosystem</p>
                    </td>
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    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Published</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">None</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Strengthening the Eurosystem's accountability and
transparency by allowing for easy access to information on the assets and liabilities of individual
Eurosystem central banks. Provision of information in a harmonised manner on the decentralised
implementation of the single monetary policy of the ECB, as well as on non-monetary policy financial
activities of the Eurosystem central banks.</p>
    </td>
</tr>
<tr class="oj-table">
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                    <td valign="top" >
                        <p class="oj-normal">Monthly and quarterly financial information
of the Eurosystem</p>
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    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Strengthening the Eurosystem's accountability and
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activities of the Eurosystem central banks.</p>
    </td>
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        <td valign="top" class="oj-table" >
            <p class="oj-tbl-txt">Published and internal<a id="ntc1-L_202402941EN.001801-E0001" href="#ntr1-L_202402941EN.001801-E0001"
            > (<span class="oj-super oj-note-tag">1</span>)</a>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Statistical regulations, according to which MFIs have to
deliver data</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Statistical analysis</p>
    </td>
</tr>
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                    <td valign="top" >
                        <p class="oj-normal">6.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Consolidated annual balance sheet of the
Eurosistem</p>
                    </td>
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    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Published</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Article 26.3 of the Statute of the ESCB</p>
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    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Consolidated balance sheet for analytical and
operational purposes</p>
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<p class="oj-note">
    <a id="ntr1-L_202402941EN.001801-E0001" href="#ntc1-L_202402941EN.001801-E0001"
    >(<span class="oj-super">1</span>)</a> The monthly data feed into the published
aggregated statistical data required from monetary financial institutions (MFIs) in the Union.
Moreover, as MFIs, the central banks also have to provide, on a quarterly basis, more detailed
information than is provided in the monthly data.</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.001901.fmx">
    <div class="eli-container" id="anx_II">
        <p class="oj-doc-ti" id="d1e35-19-1">ANNEX II</p>
        <p class="oj-doc-ti">Glossary</p>
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                    <td valign="top" >
                        <p class="oj-normal">–</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-italic">Amortisation:</span> the systematic reduction in
the accounts of a premium or discount, or of the value of assets over a period of time.</p>
                        </td>
                </tr>
            </tbody>
        </table>
    </div>
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	<p>Appropriation: the act of taking ownership of securities, loans or any assets which have been received by a reporting entity as collateral as a means of enforcing the original claim.</p>

	<p>Asset: a resource controlled by a reporting entity as a result of past events and from which future economic benefits are expected to flow to the reporting entity.</p>

	<p>Automated security lending programme (ASLP): a programme offered by a specialised institution, e.g. a bank which arranges and handles security lending between programme participants, in the form of repo, combined repo and reverse repo or security lending transactions. In the case of a principal-based programme, the specialised institution offering this programme is considered the final counterparty, while in the case of an agency-based programme the specialised institution offering this programme acts only as an agent, and the final counterparty is the entity with which the security lending is effectively conducted.</p>

	<p>Average cost: the weighted average method, by which the cost of every purchase is added to the existing book value to produce a new weighted average cost of a currency position, gold, debt or equity instrument.</p>

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 <p class="oj-normal">
 Capital key: the percentage shares of the
shareholdings of each national central bank (NCB) in the European Central Bank.</p>
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 <p class="oj-normal">
 Cash/settlement approach: an accounting
approach under which accounting events are recorded at the settlement date.</p>
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 <p class="oj-normal">
 Central clearing counterparty: a legal
person that interposes itself between the counterparties to contracts traded on one or more financial
markets, becoming the buyer to every seller and the seller to every buyer.</p>
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 <p class="oj-normal">
 Clean price: the transaction price excluding
any rebate/accrued interest, but including transaction costs that form part of the price.</p>
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 <p class="oj-normal">

the calculation of monetary income in line with Decision (EU) 2024/2939 of the European Central Bank (ECB/2024/33) 1.</p></td></tr></tbody></table><table width="100%" border="0" cellspacing="0" cellpadding="0"><col width="4%"/><col width="96%"/><tbody><tr><td valign="top" ><p class="oj-normal"></p></td><td valign="top" ><p class="oj-normal">Discount: the difference between the par value of a security and its price when this price is lower than par.</p></td></tr></tbody></table><table width="100%" border="0" cellspacing="0" cellpadding="0"><col width="4%"/><col width="96%"/><tbody><tr><td valign="top" ><p class="oj-normal"></p></td><td valign="top" ><p class="oj-normal">Discount security: an asset which does not pay coupon interest, and the return on which is achieved by capital appreciation because the asset is issued or bought at a discount from its nominal or par value.</p></td></tr></tbody></table><table width="100%" border="0" cellspacing="0" cellpadding="0"><col width="4%"/><col width="96%"/><tbody><tr><td valign="top" ><p class="oj-normal"></p></td><td valign="top" ><p class="oj-normal">Earmarked portfolio: earmarked investment held on the assets side of the balance sheet as a counterpart fund, consisting of debt securities, equity shares, investment funds, fixed-term deposits and current accounts, participating interests and/or investments in subsidiaries. It matches an identifiable item on the liabilities side of the balance sheet, irrespective of any legal, statutory or other constraints.</p></td></tr></tbody></table><table width="100%" border="0" cellspacing="0" cellpadding="0"><col width="4%"/><col width="96%"/><tbody><tr><td valign="top" ><p class="oj-normal"></p></td><td valign="top" ><p class="oj-normal">Economic approach: an accounting approach under which deals are recorded on the trade or transaction date.</p></td></tr></tbody></table>

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        <td valign="top" >
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        <td valign="top" >
            <p class="oj-normal">
                <span class="oj-italic">Extended Custodial Inventory (ECI) programme:
</span> a programme establishing a depot outside the euro area managed by a commercial bank in which
euro banknotes are held in custody on behalf of the Eurosystem for the supply and receipt of euro
banknotes.</p>
            </td>
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Financial asset:</span> any asset that is: (a)
cash; (b) a contractual right to receive cash or another financial instrument from another
undertaking; (c) a contractual right to exchange financial instruments with another undertaking under
conditions that are potentially favourable; or (d) another undertaking's equity instrument.</p>
                </td>
            </tr>
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Financial liability:</span> any liability that is a
legal obligation to deliver cash or another financial instrument to another undertaking or to exchange
financial instruments with another undertaking under conditions that are potentially unfavourable.</p>
                </td>
            </tr>
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            <td valign="top" >
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Financial risks:</span> market, liquidity and
credit risks.</p>
                </td>
            </tr>
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        <p class="oj-normal">
            <span class="oj-italic">Forward transactions in securities:</span> over-
the-counter contracts in which the purchase or sale of an interest rate instrument, usually a bond or
note, is agreed on the contract date to be delivered at a future date, at a given price.</p>
        </td>
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</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <tbody>
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Futures contract</span>: an exchange-traded forward
contract. In such a contract, the purchase or sale of an underlying instrument is agreed on the
contract date to be delivered at a future date, at a given price. Usually no actual delivery takes
place as the contract is closed out before the agreed maturity.</p>
                </td>
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    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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                <td valign="top" >
                    <p class="oj-normal">
                        <span class="oj-italic">Futures-style option:</span> a listed option where
a variation margin is paid or received on a daily basis.</p>
                    </td>
                </tr>
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                    <td valign="top" >
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                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-italic">Generally accepted accounting principles (GAAP)
</span>: a common set of accounting principles, standards and procedures that entities use to prepare
their financial statements. GAAP are a combination of authoritative standards (set by policy boards)
and commonly accepted ways of recording and reporting accounting information.</p>
                        </td>
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                        <td valign="top" >
                            <p class="oj-normal">
                                <span class="oj-italic">Hedging:</span> the process of offsetting the risks
on financial or other assets or liabilities against one another, so as to reduce the overall
consequences of adverse movements in prices, interest rates or exchange rates.</p>
                            </td>
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Held-to-maturity securities: securities with

fixed or determinable payments and a fixed maturity, which the reporting entity intends to hold until maturity.</p>

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Impairment: a decline of the recoverable

amount below the carrying amount.</p>

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Interest rate swap: a contractual agreement

to exchange cash flows representing streams of periodic interest payments with a counterparty either in one currency or, in the case of cross-currency transactions, in two different currencies.</p>

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Internal rate of return: the discount rate

at which the accounting value of a security is equal to the present value of the future cash flow.</p>

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        <td valign="top" >
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        <td valign="top" >
            <p class="oj-normal">
                <span class="oj-italic">International Financial Reporting Standards:</span>
the International Financial Reporting Standards, International Accounting Standards and related
interpretations by, e.g. the Standing Interpretation Committee and International Financial Reporting
Interpretations Committee that are adopted by the European Union.</p>
            </td>
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            <td valign="top" >
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">International securities identification number
(ISIN):</span> the number issued by the relevant competent issuing authority.</p>
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Liability:</span> a present obligation of an
undertaking arising from past events, the settlement of which is expected to result in an outflow from
the undertaking of resources embodying economic benefits.</p>
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Longer term refinancing operations</span>: regular
open market operations that are executed by the Eurosystem in the form of reverse transactions that
are aimed at providing liquidity with a maturity longer than that of the main refinancing operations
to the financial sector.</p>
                </td>
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<table width="100%" border="0" cellspacing="0" cellpadding="0">
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            <td valign="top" >
                <p class="oj-normal">

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<span class="oj-italic">Main refinancing operation (MRO)</span>: a regular
open market operation executed by the Eurosystem in the form of a reverse transaction. MROs are
conducted through weekly standard tenders and normally have a maturity of one week.</p>
</td>
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      <td valign="top" >
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      <td valign="top" >
        <p class="oj-normal">
          <span class="oj-italic">Market price:</span> the price that is quoted for a
gold, foreign exchange or securities instrument usually excluding accrued or rebate interest either on
an organised market, e.g. a stock exchange or a non-organised market, e.g. an over-the-counter market.
</p>
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  </table>
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        <td valign="top" >
          <p class="oj-normal">
            <span class="oj-italic">Maturity date:</span> the date on which the
nominal/principal value becomes due and payable in full to the holder.</p>
          </td>
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          <td valign="top" >
            <p class="oj-normal">
              <span class="oj-italic">Mid-market price:</span> the mid-point between the
bid price and the offer price for a security based on quotations for transactions of normal market
size by recognised market-makers or recognised trading exchanges, which is used for the quarterly
reevaluation procedure.</p>
            </td>
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      </table>
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            <td valign="top" >
              <p class="oj-normal">
                <span class="oj-italic">Mid-market rates:</span> the euro foreign exchange
reference rates that are generally based on the regular concertation procedure between central banks
within and outside the European System of Central Banks (ESCB), which normally takes place at 14:15
Central European Time, and which are used for the quarterly reevaluation procedure.</p>
              </td>
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	<p>performance of the ESCB's monetary policy function. Monetary income is pooled and amongst the NCBs at the end of each financial year.</p>
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      <td valign="top" >
        <p class="oj-normal">
          <span class="oj-italic">Option:</span> a contract that provides the holder
but not the obligation, to buy or sell a specific amount of a given stock, commodity,
index, or debt, at a specified price during a specified period of time or on the date of
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            <td valign="top" >
                <p class="oj-normal">
                    <span class="oj-italic">Premium:</span> the difference between the par
security and its price when this price is higher than par.</p>
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      <td valign="top" >
        <p class="oj-normal">
          <span class="oj-italic">Provisions:</span> amounts set aside before
the profit or loss figure in order to provide for any known or expected liability or risk,
which cannot be accurately determined (see Reserves). Provisions for future liabilities
may not be used to adjust the value of assets.</p>

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<p class="oj-normal">

Realised gains/losses: gains/losses arising out of the difference between the sale price of a balance sheet item and its adjusted cost.</p>

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<p class="oj-normal">

Repurchase agreement (repo): an arrangement

with the economic purpose of borrowing money whereby an asset, usually a fixed income security, is sold to a buyer without any retention of ownership on the part of the seller, while the seller simultaneously obtains the right and the obligation to repurchase an equivalent asset at a specific price on a future date or on demand.</p>

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<p class="oj-normal">

Reserves: an amount set aside out of distributable profits which is not intended to meet any specific liability, contingency or expected diminution in the value of assets known to exist at the balance sheet date.</p>

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<p class="oj-normal">

Revaluation accounts: balance sheet accounts for registration of the difference in the value of an asset or liability between the adjusted cost of its acquisition and its valuation at an end-of-period market price, when the latter is higher than the former in the case of assets, and when the latter is lower than the former in the case of liabilities. They include differences in price quotations and/or market exchange rates.</p>

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        <td valign="top" >
          <p class="oj-normal">--</p>
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        <td valign="top" >
          <p class="oj-normal">
            <span class="oj-italic">Reverse repurchase agreement (reverse repo):</span>
            under which a cash holder agrees to the purchase of an asset and, simultaneously, agrees to
            asset for an agreed price on demand, after a stated time, or in the event of a particular
            . Sometimes a repo transaction is agreed via a third party (triparty repo).</p>
          </td>
        </tr>
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    </table>
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      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">--</p>
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          <td valign="top" >
            <p class="oj-normal">
              <span class="oj-italic">Reverse transaction:</span> an operation whereby a
              entity buys (reverse repo) or sells (repo) assets under a repurchase agreement or conducts
              ations against collateral.</p>
            </td>
          </tr>
        </tbody>
      </table>
      <table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tbody>
          <tr>
            <td valign="top" >
              <p class="oj-normal">--</p>
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            <td valign="top" >
              <p class="oj-normal">
                <span class="oj-italic">Settlement:</span> an act that discharges
                in respect of funds or assets transfers between two or more parties. In the context of
                system transactions, settlement refers to the elimination of the net balances arising from
                system transactions and requires the transfer of assets.</p>
              </td>
            </tr>
          </tbody>
        </table>
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          <tbody>
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              <td valign="top" >
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              <td valign="top" >
                <p class="oj-normal">
                  <span class="oj-italic">Settlement date:</span> the date on which the final
                  able transfer of value has been recorded in the books of the relevant settlement
                  . The settlement's timing can be immediate (real-time), same day (end-of-day) or an agreed
                  the date on which the commitment has been entered into.</p>
                </td>
              </tr>
            </tbody>
          </table>
          <table width="100%" border="0" cellspacing="0" cellpadding="0">
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<td valign="top" >
  <p class="oj-normal">
    <span class="oj-italic">Spot rate:</span> the rate at which a transaction
settles on the spot settlement date. In relation to foreign exchange forward transactions, the spot
rate is the rate to which the forward points are applied in order to derive the forward rate.</p>
  </td>
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  <tbody>
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      <td valign="top" >
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      </td>
      <td valign="top" >
        <p class="oj-normal">
          <span class="oj-italic">Spot settlement date:</span> the date on which a
spot transaction in a financial instrument is settled in accordance with prevailing market conventions
for that financial instrument.</p>
        </td>
      </tr>
    </tbody>
  </table>
  <table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">--</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">
            <span class="oj-italic">Straight-line method:</span> depreciation or
amortisation is determined over a given period by dividing the cost of the asset, less its estimated
residual value, by the estimated useful life of the asset <span class="oj-italic">pro rata
temporis</span>.</p>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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          <td valign="top" >
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          </td>
          <td valign="top" >
            <p class="oj-normal">
              <span class="oj-italic">Strike price:</span> the specified price on an
option contract at which the option may be exercised.</p>
            </td>
          </tr>
        </tbody>
      </table>
      <table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tbody>
          <tr>
            <td valign="top" >
              <p class="oj-normal">--</p>
            </td>
            <td valign="top" >
              <p class="oj-normal">
                <span class="oj-italic">Synthetic instrument:</span> a financial instrument
created artificially by combining two or more instruments with the aim of replicating the cash flow
and valuation patterns of another instrument. This is normally done via a financial intermediary.</p>
              </td>
            </tr>
          </tbody>
        </table>
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<tr>
  <td valign="top" >
    <p class="oj-normal">–</p>
  </td>
  <td valign="top" >
    <p class="oj-normal">
      <span class="oj-italic">Unrealised gains/losses:</span> gains/losses
arising from the revaluation of assets compared to their adjusted cost of acquisition.</p>
    </td>
</tr>
</tbody>
</table>
<hr class="oj-note"/>
<p class="oj-note">
  <a id="ntr1-L_202402941EN.001901-E0001" href="#ntc1-L_202402941EN.001901-E0001"
    >(<span class="oj-super">1</span>)</a> Decision (EU) 2024/2939 of the European
Central Bank of 14 November 2024 on the allocation of monetary income of the national central banks of
Member States whose currency is the euro (ECB/2024/33) (<a
href="https://data.europa.eu/eli/dec/2024/2939/oj" >OJ L, 2024/2939, 11.12.2024, ELI:
http://data.europa.eu/eli/dec/2024/2939/oj</a>).</p>
  <p class="oj-note">
    <a id="ntr2-L_202402941EN.001901-E0002" href="#ntc2-L_202402941EN.001901-E0002"
      >(<span class="oj-super">2</span>)</a> Guideline (EU) 2022/912 of the European
Central Bank of 24 February 2022 on a new-generation Trans-European Automated Real-time Gross
Settlement Express Transfer system (TARGET) and repealing Guideline ECB/2012/27 (ECB/2022/8) (<a
href="https://data.europa.eu/eli/dec/2022/912/oj" >OJ L 163, 17.6.2022, p. 84</a>).</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.002301.fmx">
  <div class="eli-container" id="anx_III">
    <p class="oj-doc-ti" id="d1e35-23-1">ANNEX III</p>
    <p class="oj-doc-ti">Description of the economic approach</p>
    <p class="oj-doc-ti">(including the ‘regular’ and ‘alternative’ approaches referred to in
Article 5)</p>
    <p class="oj-ti-grseq-1" id="d1e54-23-1">1. <span class="oj-bold">Trade date
accounting</span>
    </p>
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      <tbody>
        <tr>
          <td valign="top" />
          <td valign="top" >
            <p class="oj-normal">1.1.</p>
          </td>
          <td valign="top" >
            <span>Trade date accounting may be implemented either by the ‘regular
approach’ or the ‘alternative approach’.</span>
          </td>
        </tr>
      </tbody>
    </table>
    <table width="100%" border="0" cellspacing="0" cellpadding="0">
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      <tbody>
        <tr>
          <td valign="top" />
          <td valign="top" >
            <p class="oj-normal">1.2.</p>
          </td>
          <td valign="top" >
            <span>Article 5(1)(a) refers to the ‘regular approach’.</span>
          </td>
        </tr>
      </tbody>
    </table>
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<tbody>
  <tr>
    <td valign="top" />
    <td valign="top" >
      <p class="oj-normal">1.2.1.</p>
    </td>
    <td valign="top" >
      <span>Transactions are recorded on off-balance-sheet accounts on the trade
date.</span>
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</td>
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<p class="oj-normal">On the settlement date the off-balance-sheet booking entries are
reversed, and the transactions are booked on balance sheet accounts.</p>
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```
<p class="oj-normal">1.2.2.</p>
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```
<span>The foreign currency positions are affected on the trade date.</span>
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```
<p class="oj-normal">Consequently, realised gains and losses arising from net sales are
also calculated on the trade date. Net purchases of foreign currency affect the currency holding's
average cost at the trade date.</p>
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```
<p class="oj-normal">1.3.</p>
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```
<span>Article 5(1)(b) refers to the 'alternative approach'.</span>
```

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```
<p class="oj-normal">1.3.1.</p>
```

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```
<span>Contrary to the 'regular approach', there is no daily off-balance-sheet
booking of the agreed transactions which are settled at a later date. The recognition of realised
income and the calculation of new average costs is conducted at the settlement date <a id="ntc1-
L_202402941EN.002301-E0001" href="#ntr1-L_202402941EN.002301-E0001">
```

```
>(<span class="oj-super oj-note-tag">1</span></a>.</span>
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    <p class="oj-normal">1.3.2.</p>
  </td>
  <td valign="top" >
```

For transactions agreed in one year but maturing in a subsequent year, the income recognition is treated according to the 'regular approach'. This means that realised effects from sales impact on the profit and loss accounts of the year in which the transaction was agreed and purchases change the average cost of a holding in the year in which the transaction was agreed.

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    <p class="oj-normal">1.4.</p>
  </td>
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The following table shows the main characteristics of the two techniques developed for individual foreign exchange instruments and for securities.

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  <tbody>
    <tr class="oj-table">
      <td valign="top" class="oj-table" colspan="2" >
        <p class="oj-tbl-hdr">Trade date accounting</p>
      </td>
    </tr>
    <tr class="oj-table">
      <td valign="top" class="oj-table" >
        <p class="oj-tbl-hdr">'Regular approach'</p>
      </td>
      <td valign="top" class="oj-table" >
        <p class="oj-tbl-hdr">'Alternative approach'</p>
      </td>
    </tr>
    <tr class="oj-table">
      <td valign="top" class="oj-table" colspan="2" >
        <p class="oj-tbl-txt">Foreign exchange spot transactions -
```

treatment during the year</p>

```
      </td>
    </tr>
    <tr class="oj-table">
      <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Foreign exchange <span class="oj-
bold">purchases</span> are booked off-balance-sheet at trade date and affect the average cost of the
foreign currency position from this date.</p>
```

<p class="oj-tbl-txt">Gains and losses arising from sales are considered as realised at transaction or trade date. At settlement date, the off-balance-sheet entries are reversed and on-balance-sheet entries are made.</p>

```
      </td>
      <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Foreign exchange <span class="oj-
bold">purchases</span> are booked on the balance sheet at settlement date, affecting the average cost
of the foreign currency position from this date.</p>
```

<p class="oj-tbl-txt">Gains and losses arising from sales are considered as realised at settlement date. At trade date, no on-balance-sheet accounting entry is made.</p>

```
      </td>
    </tr>
  <tr class="oj-table">
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```

        <td valign="top" class="oj-table" colspan="2" >
            <p class="oj-tbl-txt">Foreign exchange forward transactions -
treatment during the year</p>
        </td>
    </tr>
    <tr class="oj-table">
        <td valign="top" class="oj-table" >
            <p class="oj-tbl-txt">Treated in the same way as described above
for spot transactions, being recorded at the spot rate of the transaction</p>
        </td>
        <td valign="top" class="oj-table" >
            <p class="oj-tbl-txt">Foreign exchange <span class="oj-
bold">purchases</span> are booked off-balance-sheet at the spot settlement date of the transaction,
affecting the average cost of the foreign currency position from this date and at the spot rate of the
transaction.</p>
            <p class="oj-tbl-txt">Foreign exchange <span class="oj-
bold">sales</span> are booked off-balance-sheet at the spot settlement date of the transaction. Gains
and losses are considered as realised at the spot settlement date of the transaction.</p>
            <p class="oj-tbl-txt">At settlement date, the off-balance-sheet
entries are reversed and on-balance-sheet entries are made.</p>
            <p class="oj-tbl-txt">For period-end treatment see below.</p>
        </td>
    </tr>
    <tr class="oj-table">
        <td colspan="2" >
            <p class="oj-tbl-txt">Foreign exchange spot and forward
transactions initiated in year 1 with the spot settlement date of the transaction in year 2</p>
        </td>
    </tr>
    <tr class="oj-table">
        <td colspan="2" >
            <p class="oj-tbl-txt">No special arrangement is needed because
transactions are booked at trade date and gains and losses are recognised at that date.</p>
        </td>
        <td colspan="2" >
            <p class="oj-tbl-txt">Should be treated as under the ‘regular
approach’<a id="ntc*1-L_202402941EN.002301-E0002" href="#ntr*1-L_202402941EN.002301-E0002"
> (<span class="oj-super oj-note-tag">*1</span>)</a>:</p>
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                <tbody>
                    <tr>
                        <td colspan="2" >
                            <p class="oj-normal">--</p>
                        </td>
                        <td colspan="2" >
                            <p class="oj-normal">Foreign exchange <span class="oj-
bold">sales</span> are booked off-balance-sheet in year 1 in order to report the foreign exchange
realised gains/losses in the financial year in which the transaction was agreed.</p>
                        </td>
                    </tr>
                </tbody>
            </table>
            <table width="100%" border="0" cellspacing="0" cellpadding="0">
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                <col width="96%"/>
                <tbody>
                    <tr>
                        <td colspan="2" >
                            <p class="oj-normal">--</p>
                        </td>
                        <td colspan="2" >
                            <p class="oj-normal">Foreign exchange <span class="oj-
bold">purchases</span> are booked off-balance-sheet in year 1 affecting the average cost of the
foreign currency position from this date.</p>
                        </td>
                    </tr>
                </tbody>
            </table>
            <table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tr>
            <td valign="top" >
                <p class="oj-normal">--</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Year-end revaluation of a
currency holding must take into account net <span class="oj-bold">purchases/sales</span> with a spot
settlement date in the following financial year.</p>
            </td>
        </tr>
    </tbody>
</table>
</td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" colspan="2" >
        <p class="oj-tbl-txt">Securities transactions - treatment during
the year</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Purchases and sales are recognised off-
balance-sheet at trade date. Gains and losses are also recognised at this date. At settlement date the
off-balance-sheet entries are reversed, and on-balance-sheet entries are made, i.e. the same treatment
as foreign exchange spot transactions.</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">All transactions are recorded at settlement
date; however, see below for period-end treatment. Consequently, the impact on the average cost, in
the event of <span class="oj-bold">purchases</span>, and gains/losses, in the event of <span
class="oj-bold">sales</span>, is recognised at settlement date.</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" colspan="2" >
        <p class="oj-tbl-txt">Securities transactions initiated in year 1
with the spot settlement date of the transaction in year 2</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">No special treatment required as
transactions and consequences are already booked at trade date.</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Realised gains and losses are recognised in
year 1 at the period end, i.e. the same treatment as foreign exchange spot transactions, and purchases
are included in the year-end revaluation process<a href="#ntr*1-L_202402941EN.002301-E0002" > (<span
class="oj-super oj-note-tag">*1</span></a>.</p>
    </td>
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</table>
<p class="oj-ti-grseq-1" id="d1e259-23-1">2.    <span class="oj-bold">Daily booking of
accrued interest, including premiums or discounts</span>
</p>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tr>
            <td valign="top" />
            <td valign="top" >
                <p class="oj-normal">2.1.</p>
            </td>
            <td valign="top" >
                <span>Interest, premium or discount accrued related to financial instruments
denominated in foreign currency is calculated and booked on a daily basis, independently of real cash
```

```
flow. This means that the foreign currency position is affected when this accrued interest is booked,
as opposed to only when the interest is received or paid <a id="ntc2-L_202402941EN.002301-E0003"
href="#ntr2-L_202402941EN.002301-E0003"
>(<span class="oj-super oj-note-tag">2</span>)</a>.</span>
    </td>
  </tr>
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    <tr>
      <td valign="top" />
      <td valign="top" >
        <p class="oj-normal">2.2.</p>
      </td>
      <td valign="top" >
        <span>Coupon accruals and amortisation of premium or discount are calculated
and booked from the settlement date of the purchase of the security until the settlement date of sale,
or until the contractual maturity date.</span>
      </td>
    </tr>
  </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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  <tbody>
    <tr>
      <td valign="top" />
      <td valign="top" >
        <p class="oj-normal">2.3.</p>
      </td>
      <td valign="top" >
        <span>The table below outlines the impact of the daily booking of accruals on
the foreign exchange holding, e.g. interest payable and amortised premium/discounts:</span>
        <table width="100%" border="0" cellspacing="0" cellpadding="0" class="oj-
table">
          <col width="100%"/>
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            <tr class="oj-table">
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                <p class="oj-tbl-txt">Daily booking of accrued interest as part of
the economic approach</p>
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            </tr>
            <tr class="oj-table">
              <td valign="top" class="oj-table" >
                <p class="oj-tbl-txt">Accruals for foreign exchange denominated
instruments are calculated and booked daily at the exchange rate of the recording day.</p>
              </td>
            </tr>
            <tr class="oj-table">
              <td valign="top" class="oj-table" >
                <p class="oj-tbl-txt">Impact on the foreign exchange holding</p>
              </td>
            </tr>
            <tr class="oj-table">
              <td valign="top" class="oj-table" >
                <p class="oj-tbl-txt">Accruals affect the foreign currency
position at the time they are booked, not being reversed later on. The accrual is cleared when the
actual cash is received or paid. At settlement date there is thus no effect on the foreign currency
position, since the accrual is included in the position being revalued at the periodic revaluation.
</p>
              </td>
            </tr>
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<hr class="oj-note"/>
<p class="oj-note">
  <a id="ntr1-L_202402941EN.002301-E0001" href="#ntc1-L_202402941EN.002301-E0001"
    >(<span class="oj-super">1</span>)</a> In the case of foreign exchange forward
transactions the currency holding is affected on the spot settlement date, i.e. usually trade date + 2
days.</p>
<p class="oj-note">
  <a id="ntr*1-L_202402941EN.002301-E0002" href="#ntc*1-L_202402941EN.002301-E0002"
    >(<span class="oj-super">*1</span>)</a> The principle of materiality may be applied
where these transactions have no material impact on the foreign currency position and/or in the profit
and loss account.</p>
<p class="oj-note">
  <a id="ntr2-L_202402941EN.002301-E0003" href="#ntc2-L_202402941EN.002301-E0003"
    >(<span class="oj-super">2</span>)</a> Two possible approaches for the recognition
of accruals have been identified. The first is the ‘calendar day approach’ where the accruals are
recorded every calendar day independently of whether a day is a weekend day, a bank holiday or a
business day. The second is the ‘business day approach’ in which accruals are only booked on business
days. There is no preference regarding the choice of approach. However, if the last day of the year is
not a business day it needs to be included in the calculation of accruals in either approach.</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.002601.fmx">
  <div class="eli-container" id="anx_IV">
    <p class="oj-doc-ti" id="d1e35-26-1">ANNEX IV</p>
    <p class="oj-ti-tbl" id="d1e41-26-1-table">
      <span class="oj-bold">Composition and valuation rules for the balance sheet</span>
      <a id="ntc1-L_202402941EN.002601-E0002" href="#ntr1-L_202402941EN.002601-E0002"
        > (<span class="oj-super oj-note-tag">1</span>)</a>
    </p>
    <p id="d1e48-26-1-table" class="oj-ti-grseq-1">ASSETS</p>
    <p>
      <br/>
    </p>
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              > (<span class="oj-super oj-note-tag">2</span>)</a>
            <a id="ntc6-L_202402941EN.002601-E0007" href="#ntr6-L_202402941EN.002601-
E0007"
              > (<span class="oj-super oj-note-tag">6</span>)</a>
            </p>
          </td>
          <td valign="top" class="oj-table" >
            <p class="oj-tbl-hdr">Categorisation of contents of balance sheet items</p>
          </td>
          <td valign="top" class="oj-table" >
            <p class="oj-tbl-hdr">Valuation principle</p>
          </td>
          <td valign="top" class="oj-table" >
            <p class="oj-tbl-hdr">Scope of application<a id="ntc3-L_202402941EN.002601-
E0004" href="#ntr3-L_202402941EN.002601-E0004"
              > (<span class="oj-super oj-note-tag">3</span>)</a>
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        <p class="oj-tbl-txt">
            <span class="oj-bold">Gold and gold receivables</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Physical gold, i.e. bars, coins, plates, nuggets in
storage or ‘under way’. Non-physical gold, such as balances in gold sight accounts (unallocated
accounts), term deposits and claims to receive gold arising from the following transactions: (a)
upgrading or downgrading transactions; and (b) gold location or purity swaps where there is a
difference of more than one business day between release and receipt</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Market value</p>
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    <td valign="top" class="oj-table" >
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        <p class="oj-tbl-txt">2</p>
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    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Claims on non-euro area residents denominated in
foreign currency</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Claims on counterparties resident outside the euro area,
including central banks outside the euro area denominated in foreign currency</p>
    </td>
    <td valign="top" class="oj-table" >
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    <td valign="top" class="oj-table" rowspan="3" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Receivables from the International Monetary Fund
(IMF)</span>
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                        <p class="oj-normal">(a)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-bold">Drawing rights within the reserve tranche
(net)</span>
                        </p>
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                <tr>
                    <td colspan="2">
                        <p class="oj-normal">National quota minus balances in euro at the
disposal of the IMF. The No 2 account of the IMF (euro account for administrative expenses) may be
included in this item or under the liability item 6 ‘Liabilities to non-euro area residents
denominated in euro’</p>
                    </td>
                </tr>
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              <span class="oj-bold">Drawing rights within the reserve tranche
(net)</span>

              </p>
              <p class="oj-normal">Nominal value, translated at the foreign
exchange market rate</p>
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            <td valign="top" >
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            <td valign="top" >
              <p class="oj-normal">
                <span class="oj-bold">Special Drawing Rights</span> (<span
class="oj-bold">SDRs)</span>

                </p>
                <p class="oj-normal">Holdings of SDRs (gross)</p>
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                  <span class="oj-bold">SDRs</span>

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                  <p class="oj-normal">Nominal value, translated at the foreign
exchange market rate</p>
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<p class="oj-normal">(c)</p>

</td>

<td valign="top" >

<p class="oj-normal">

Other claims

</p>

<p class="oj-normal">Loans under special borrowing arrangements,
deposits made to trusts under the management of the IMF</p>

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<p class="oj-normal">

Other claims

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exchange market rate</p>

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<td valign="top" class="oj-table" rowspan="9" >

<p class="oj-tbl-txt">2.2</p>

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<p class="oj-tbl-txt">

Balances with banks and security investments,
external loans and other external assets

</p>

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<p class="oj-normal">

Balances with banks outside the euro area
other than those under asset item 11.3 'Other financial assets'

</p>

<p class="oj-normal">Current accounts, fixed-term deposits, day-
to-day money, reverse repo transactions</p>


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            <span class="oj-bold">Balances with banks outside the euro
area</span>

              </p>
              <p class="oj-normal">Nominal value, translated at the foreign
exchange market rate</p>
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            <p class="oj-normal">
              <span class="oj-bold">Security investments outside the euro
area other than those under asset item 11.3 ‘Other financial assets’</span>

                </p>
                <p class="oj-normal">Notes and bonds, bills, zero bonds, money
market paper, equity shares, investment funds held as part of the foreign reserves, all issued by non-
euro area residents</p>
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<span class="oj-bold">Marketable debt securities
other than held-to-maturity</span>
</p>
<p class="oj-normal">Market price and foreign exchange
market rate. Any premiums or discounts are amortised</p>
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held-to-maturity</span>
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exchange market rate. Any premiums or discounts are amortised</p>
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exchange market rate. Any premiums or discounts are amortised</p>
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              <span class="oj-bold">Marketable equity shares</span>
            <p class="oj-normal">Market price and foreign exchange market
```

rate</p>

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            <p class="oj-normal">Market price and foreign exchange market
```

rate</p>

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euro area other than those under asset item 11.3 'Other financial assets'</span>
            <p>
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        <span class="oj-bold">External loans</span>
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      <p class="oj-normal">Deposits at nominal value, translated at the
foreign exchange market rate</p>
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              <span class="oj-bold">Other external assets</span>
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            <p class="oj-normal">Non-euro area banknotes and coins</p>
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            <p class="oj-normal">Nominal value, translated at the foreign
exchange market rate</p>
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        <p class="oj-tbl-txt">
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currency</span>
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                        <p class="oj-normal">
                            <span class="oj-bold">Security investments inside the euro area
other than those under asset item 11.3 'Other financial assets'</span>
                        <p>
                            <p class="oj-normal">Notes and bonds, bills, zero bonds, money
market paper, equity shares, investment funds held as part of the foreign reserves, all issued by euro
area residents</p>
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                                        <p class="oj-normal">
                                            <span class="oj-bold">Marketable debt securities
other than held-to-maturity</span>
                                        <p>
                                            <p class="oj-normal">Market price and foreign exchange
market rate. Any premiums or discounts are amortised</p>
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held-to-maturity</span>
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          <p class="oj-normal">Cost subject to impairment and foreign
exchange market rate. Any premiums or discounts are amortised</p>
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            <p class="oj-normal">Cost subject to impairment and foreign
exchange market rate. Any premiums or discounts are amortised</p>
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rate</p>
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rate</p>

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              <span class="oj-bold">Other claims on euro area residents other
than those under asset item 11.3 'Other financial assets'</span>
            <p class="oj-normal">Loans, deposits, reverse repo transactions,
```

sundry lending</p>

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other than those under asset item 11.3 'Other financial assets'</span>
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                                    <p class="oj-normal">Current accounts, fixed-term deposits, day-
to-day money. Reverse repo transactions in connection with the management of securities denominated in
euro</p>
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area</span>

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than those under asset item 11.3 'Other financial assets'</span>
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            <p class="oj-normal">Deposits at nominal value</p>
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<p><p class="oj-tbl-txt">4.2</p></p>	
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	Claims arising from the credit facility under the
Exchange Rate Mechanism II (ERM II)	</p>
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<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Lending according to the ERM II conditions</p>
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Nominal value</p>
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Mandatory</p>
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<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">5</p>
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">
	Lending to euro area credit institutions related to
monetary policy operations denominated in euro	</p>
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Items 5.1 to 5.5: transactions according to the
respective monetary policy instruments described in Guideline (EU) 2015/510 of the European Central	Bank (ECB/2014/60)<a id="ntc4-L_202402941EN.002601-E0005" href="#ntr4-L_202402941EN.002601-E0005"
>	4
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</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">
	Main refinancing operations
</p>	
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Regular liquidity-providing reverse transactions with a
weekly frequency and normally a maturity of one week</p>	</td>
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Nominal value or repo cost</p>
</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">Mandatory</p>
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</td>	
<td valign="top" class="oj-table" >	<p class="oj-tbl-txt">5.2</p>

<p>Overnight liquidity facility at a pre-specified interest rate against eligible assets (standing facility)</p>	<p>Nominal value or repo cost</p>	<p>Mandatory</p>
--	-----------------------------------	------------------

<p>5.6</p>	<p>5.6</p>	<p>Credits related to margin calls</p>
<p>Additional credit to credit institutions, arising from value increases of underlying assets regarding other credit to these credit institutions</p>	<p>Nominal value or cost</p>	<p>Mandatory</p>

<p>6</p>	<p>6</p>	<p>Other claims on euro area credit institutions denominated in euro</p> <p>Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of security portfolios under the asset item 7 'Securities of euro area residents denominated in euro', including transactions resulting from the transformation of former foreign currency reserves of the euro area and other claims. Correspondent accounts with non-domestic euro area credit institutions. Other claims and operations unrelated to monetary policy operations of the Eurosystem including Emergency Liquidity Assistance in the form of collateralised loans. Any claims stemming from monetary policy operations initiated by an NCB prior to joining the Eurosystem</p>
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<p>Nominal value or cost</p>	<p>Mandatory</p>
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<p>7</p>	<p>7</p>
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        <p class="oj-tbl-txt">
            <span class="oj-bold">Securities of euro area residents denominated in
euro</span>
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            <span class="oj-bold">Securities held for monetary policy purposes</span>
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        <p class="oj-tbl-txt">Securities held for monetary policy purposes (including
securities purchased for monetary policy purposes that are issued by supranational or international
organisations, or multilateral development banks, irrespective of their geographical location).
European Central Bank (ECB) debt certificates purchased for fine-tuning purposes</p>
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considerations:</p>
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amortised</p>
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                        <p class="oj-normal">Cost subject to impairment (cost

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when the impairment is covered by a provision under liability item 13.2(a) ‘Other Provisions’). Any premiums or discounts are amortised

	(b)
Mandatory	Non-marketable securities Cost subject to impairment. Any premiums or discounts are amortised
Mandatory	
7.2	Other securities Securities other than those under asset item 7.1 ‘Securities held for monetary policy purposes’, under asset item 8 ‘General government debt denominated in euro’, and under asset item 11.3 ‘Other financial assets’: notes and bonds, bills, zero bonds, money market paper held outright. Equity shares and investment funds
	(a) Marketable debt securities other than held-to-maturity Market price. Any premiums or discounts are amortised


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held-to-maturity</span>
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discounts are amortised</p>
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                            <span class="oj-bold">Non-marketable securities</span>
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                        <p class="oj-normal">Cost subject to impairment. Any premiums or
discounts are amortised</p>
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                    <td valign="top" >
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                            <span class="oj-bold">Marketable equity shares</span>
                        </p>

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        <p class="oj-normal">Market price</p>
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      <span class="oj-bold">General government debt denominated in euro</span>
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    Monetary Union (EMU) (non-marketable securities, loans)</p>
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      <span class="oj-bold">Intra-Eurosystem claims(<span class="oj-super">+
</span></span></span>
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<td valign="top" class="oj-table" >
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  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">9.1</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Participating interest in ECB(<span class="oj-
super">+</span>)</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Only an NCB balance sheet item</p>
    <p class="oj-tbl-txt">The ECB capital share of each NCB in accordance with the
Treaty and the respective capital key and contributions in accordance with Article 48.2 of the Statute
of the ESCB</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Cost</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
  </td>
</tr>
<tr class="oj-table">
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">--</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">9.2</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Claims equivalent to the transfer of foreign
reserves(<span class="oj-super">+</span>)</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Only an NCB balance sheet item</p>
    <p class="oj-tbl-txt">Euro-denominated claims on the ECB in respect of initial
and additional transfers of foreign reserves under Article 30 of the Statute of the ESCB</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Nominal value</p>
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  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
  </td>
</tr>
<tr class="oj-table">
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">--</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">9.3</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Claims related to TARGET (<span class="oj-super">+
</span>)</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Claims related to TARGET; net for the ECB</p>
  </td>
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<td valign="top" class="oj-table" >
  <p class="oj-tbl-txt">Nominal value</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-txt">Mandatory</p>
</td>
</tr>
<tr class="oj-table">
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">--</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">9.4</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Net claims related to the allocation of euro
banknotes within the Eurosystem</span>
    </p>
    <p class="oj-tbl-txt">
      <span class="oj-bold"><span class="oj-super">+</span></span></span>
      <a id="ntc*1-L_202402941EN.002601-E0001" href="#ntr*1-L_202402941EN.002601-
E0001"
        > <span class="oj-super oj-note-tag">*1</span></a>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">For the NCBs: net claim related to the application of
the banknote allocation key, i.e. including the ECB's banknote issue related intra-Eurosystem
balances, the compensatory amount and its balancing accounting entry as defined by Decision
(EU) 2016/2248 of the European Central Bank (ECB/2016/36)<a id="ntc5-L_202402941EN.002601-E0006"
href="#ntr5-L_202402941EN.002601-E0006"
  > <span class="oj-super oj-note-tag">5</span></a>
    </p>
    <p class="oj-tbl-txt">For the ECB: claims related to the ECB's banknote issue,
in accordance with Decision ECB/2010/29</p>
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    <p class="oj-tbl-txt">9.5</p>
  </td>
  <td valign="top" class="oj-table" rowspan="4" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Other claims within the Eurosystem (net)<span
class="oj-super">+</span></span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Net position of the following sub-items:</p>
  </td>
  <td valign="top" class="oj-table" >
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  </td>
  <td valign="top" class="oj-table" >
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        <tr>
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```

        <td valign="top" >
            <p class="oj-normal">(a)</p>
        </td>
        <td valign="top" >
            <p class="oj-normal">correspondent accounts of NCBs</p>
        </td>
    </tr>
</tbody>
</table>
</td>
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                <td valign="top" >
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                <td valign="top" >
                    <p class="oj-normal">Nominal value</p>
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                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(b)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">balance due to the difference between
monetary income to be pooled and redistributed. Only relevant for the period between booking of
monetary income as part of the year-end procedures, and its settlement on the last working day in
January each year</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
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                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Nominal value</p>
                    </td>
                </tr>
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                <td valign="top" >
                    <p class="oj-normal">(c)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">other intra-Eurosystem balances denominated
in euro that may arise, including the interim distribution of ECB income<a href="#ntr*1-
L_202402941EN.002601-E0001" > (<span class="oj-super oj-note-tag">*1</span>)</a>
                    </p>
                </td>
            </tr>
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</tr>
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    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">10</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Items in the course of settlement</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Settlement account balances (claims), including the
float of cheques in collection</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Nominal value</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Mandatory</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">9</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">11</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Other assets</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
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</tr>

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        <tr>
        <td valign="top" >
        <p class="oj-normal">--</p>
        </td>
        <td valign="top" >
        <p class="oj-normal">equipment, furniture and plant in building:
10 years</p>
        </td>
        </tr>
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        <tr>
        <td valign="top" >
        <p class="oj-normal">--</p>
        </td>
        <td valign="top" >
        <p class="oj-normal">building and capitalised major refurbishment
expenditure: 25 years</p>
        </td>
        </tr>
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    </table>
    <p class="oj-tbl-txt">Capitalisation of expenditure: limit based (below
EUR 10 000 excluding VAT: no capitalisation)</p>
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        <p class="oj-tbl-txt">9</p>
    </td>
    <td valign="top" class="oj-table" rowspan="8" >
        <p class="oj-tbl-txt">11.3</p>
    </td>
    <td valign="top" class="oj-table" rowspan="8" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Other financial assets</span>
        </p>
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            <tr>
            <td valign="top" >
            <p class="oj-normal">--</p>
            </td>
            <td valign="top" >
            <p class="oj-normal">Participating interests and investments in
subsidiaries; equity shares and investment funds held for strategic/policy reasons</p>
            </td>
            </tr>
            </tbody>
        </table>
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
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            <tbody>
            <tr>
            <td valign="top" >
            <p class="oj-normal">--</p>
            </td>
            <td valign="top" >
            <p class="oj-normal">Securities, including equity shares and
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investment funds, and other financial instruments and balances, e.g. fixed-term deposits and current
accounts, held as an earmarked portfolio</p>
</td>
</tr>
</tbody>
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  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">--</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Reverse repo transactions with financial
institutions in connection with the management of securities portfolios under this asset item</p>
      </td>
    </tr>
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    <tr>
      <td valign="top" >
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      </td>
      <td valign="top" >
        <p class="oj-normal">Euro denominated reverse repo transactions
with euro area financial institutions other than credit institutions in connection with the management
of securities portfolios other than those held under this item</p>
      </td>
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      <tr>
        <td valign="top" >
          <p class="oj-normal">(a)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">
            <span class="oj-bold">Marketable equity shares</span>
            <p class="oj-normal">Market price, translated at the foreign
exchange market rate if denominated in foreign currencies</p>
          </td>
        </tr>
      </tbody>
    </table>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Recommended</p>
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        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">
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        <span class="oj-bold">Marketable investment funds</span>
        </p>
        <p class="oj-normal">Market price, translated at the foreign
exchange market rate if denominated in foreign currencies</p>
    </td>
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<td valign="top" class="oj-table" >
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                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(c)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-bold">Participating interests and non-
marketable equity shares, and any other equity instruments held as permanent investments</span>
                        </p>
                        <p class="oj-normal">Cost subject to impairment</p>
                    </td>
                </tr>
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                    <td valign="top" >
                        <p class="oj-normal">(d)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-bold">Investment in subsidiaries or significant
interests</span>
                        </p>
                        <p class="oj-normal">Net asset value</p>
                    </td>
                </tr>
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                    <td valign="top" >
                        <p class="oj-normal">(e)</p>
                    </td>
                    <td valign="top" >

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        <p class="oj-normal">
            <span class="oj-bold">Marketable debt securities other than
held-to-maturity</span>
        </p>
        <p class="oj-normal">Market price, translated at the foreign
exchange market rate if denominated in foreign currencies. Any premiums or discounts are amortised</p>
    </td>
</tr>
</tbody>
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    <p class="oj-tbl-txt">Recommended</p>
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                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(f)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-bold">Marketable debt securities classified as
held-to-maturity or held as a permanent investment</span>
                        <p class="oj-normal">Cost subject to impairment, translated at the
foreign exchange market rate if denominated in foreign currencies. Any premiums or discounts are
amortised</p>
                    </td>
                </tr>
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                    <td valign="top" >
                        <p class="oj-normal">(g)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">
                            <span class="oj-bold">Non-marketable debt securities</span>
                        <p class="oj-normal">Cost subject to impairment. Any premiums or
discounts are amortised</p>
                    </td>
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    <td valign="top" class="oj-table" >
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        <td valign="top" >
            <p class="oj-normal">(h)</p>
        </td>
        <td valign="top" >
            <p class="oj-normal">
                <span class="oj-bold">Balances with banks and loans</span>
            </p>
            <p class="oj-normal">Nominal value, translated at the foreign
exchange market rate if the balances/deposits are denominated in foreign currencies</p>
        </td>
    </tr>
</tbody>
</table>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Recommended</p>
</td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">9</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">11.4</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Off-balance-sheet instruments revaluation
differences</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Valuation results of foreign exchange forwards, foreign
exchange swaps, interest rate swaps (unless daily variation margin applies), forward rate agreements,
forward transactions in securities, foreign exchange spot transactions from trade date to settlement
date</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Net position between forward and spot, at the foreign
exchange market rate</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Mandatory</p>
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<tr class="oj-table">
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    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">11.5</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Accruals and prepaid expenses</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Income not due in, but assignable to the reported
period. Prepaid expenses and accrued interest paid, i.e. accrued interest purchased with a
security</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Nominal value, translated at the foreign exchange market
rate</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Mandatory</p>
    </td>
</tr>
<tr class="oj-table">
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        <p class="oj-tbl-txt">9</p>
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<td valign="top" class="oj-table" rowspan="7" >
  <p class="oj-tbl-txt">11.6</p>
</td>
<td valign="top" class="oj-table" rowspan="7" >
  <p class="oj-tbl-txt">
    <span class="oj-bold">Sundry</span>
  </p>
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(a)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Advances, loans and other minor items. Loans
on a trust basis. Coins denominated in national euro area currency units.</p>
        </td>
      </tr>
    </tbody>
  </table>
</td>
<td valign="top" class="oj-table" >
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    <tbody>
      <tr>
        <td valign="top" >
          <p class="oj-normal">(a)</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Nominal value or cost</p>
        </td>
      </tr>
    </tbody>
  </table>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-txt">Recommended</p>
</td>
</tr>
<tr class="oj-table">
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      <col width="96%" />
      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Only relevant for weekly financial statement
and consolidated annual balance sheet of the Eurosystem: Current expense (net accumulated loss), loss
of the previous year prior to the approval of the Annual Accounts</p>
          </td>
        </tr>
      </tbody>
    </table>
  </td>
  <td valign="top" class="oj-table" >
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        <tr>
          <td valign="top" >
            <p class="oj-normal">(b)</p>
          </td>
          <td valign="top" >
```

```

        <p class="oj-normal">Nominal value</p>
    </td>
</tr>
</tbody>
</table>
</td>
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(c)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Revaluation suspense accounts (only a balance
sheet item during the year: unrealised losses at revaluation dates during the year, which are not
covered by the relevant revaluation accounts under the liability item 'Revaluation accounts')</p>
                    </td>
                </tr>
            </tbody>
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(c)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Revaluation difference between average cost
and market value, foreign exchange translated at market rate</p>
                    </td>
                </tr>
            </tbody>
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    <td valign="top" class="oj-table" >
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</tr>
<tr class="oj-table">
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(d)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Investments related to customer gold
deposits</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
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                    <td colspan="2">
                        <p class="oj-normal">

```

```

        <td valign="top" >
            <p class="oj-normal">(d)</p>
        </td>
        <td valign="top" >
            <p class="oj-normal">Market value</p>
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(e)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Net pension assets</p>
                    </td>
                </tr>
            </tbody>
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                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(e)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">As per Article 29(2)</p>
                    </td>
                </tr>
            </tbody>
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                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(f)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Outstanding claims and securities arising
from the default of eligible counterparties or issuers in the context of Eurosystem monetary policy
operations</p>
                    </td>
                </tr>
            </tbody>
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<tbody>
  <tr>
    <td valign="top" >
      <p class="oj-normal">(f)</p>
    </td>
    <td valign="top" >
      <p class="oj-normal">Nominal/recoverable value (before/after
settlement of losses)</p>
    </td>
  </tr>
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</td>
<td valign="top" class="oj-table" >
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      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(g)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Assets or claims (vis-à-vis third parties)
appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem
counterparties in default</p>
          </td>
        </tr>
      </tbody>
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        <tr>
          <td valign="top" >
            <p class="oj-normal">(g)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Cost (converted at the foreign exchange
market rate at the time of the acquisition if financial assets are denominated in foreign currencies)
</p>
          </td>
        </tr>
      </tbody>
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  <col width="20%"/>
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  <col width="13%"/>
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        <p class="oj-tbl-hdr">Balance sheet item<a id="ntc7-L_202402941EN.002601-E0009" href="#ntr7-L_202402941EN.002601-E0009"
> (<span class="oj-super oj-note-tag">7</span>)</a>
```



```
<a id="ntc9-L_202402941EN.002601-E0011" href="#ntr9-L_202402941EN.002601-E0011"
> (<span class="oj-super oj-note-tag">9</span>)</a>
</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Categorisation of contents of balance sheet items</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Valuation principle</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Scope of application<a id="ntc8-L_202402941EN.002601-E0010" href="#ntr8-L_202402941EN.002601-E0010"
> (<span class="oj-super oj-note-tag">8</span>)</a>
  </p>
</td>
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    <p class="oj-tbl-txt">1</p>
  </td>
  <td valign="top" class="oj-table" rowspan="2" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Banknotes in circulation</span>
      <a id="ntc*2-L_202402941EN.002601-E0008" href="#ntr*2-L_202402941EN.002601-E0008"
> (<span class="oj-super oj-note-tag">*2</span>)</a>
    </p>
  </td>
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      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Euro banknotes, plus/minus adjustments
relating to the application of the banknote allocation key in accordance with Decision (EU) 2016/2248
(ECB/2016/36) and Decision ECB/2010/29</p>
          </td>
        </tr>
      </tbody>
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      <tbody>
        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Nominal value</p>
          </td>
        </tr>
      </tbody>
    </table>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
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        <tbody>
        <tr>
        <td valign="top" >
        <p class="oj-normal">(b)</p>
        </td>
        <td valign="top" >
        <p class="oj-normal">Banknotes denominated in national euro area
currency units during the cash changeover year</p>
        </td>
        </tr>
        </tbody>
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        <tr>
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        <p class="oj-normal">(b)</p>
        </td>
        <td valign="top" >
        <p class="oj-normal">Nominal value</p>
        </td>
        </tr>
        </tbody>
        </table>
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    <td valign="top" class="oj-table" >
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    </td>
</tr>
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        <p class="oj-tbl-txt">2</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Liabilities to euro area credit institutions related
to monetary policy operations denominated in euro</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Items 2.1, 2.2, 2.3 and 2.5: deposits in euro as
described in Guideline (EU) 2015/510 (ECB/2014/60)</p>
    </td>
    <td valign="top" class="oj-table" >
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    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
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<tr class="oj-table">
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        <p class="oj-tbl-txt">2.1</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">2.1</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Current accounts (covering the minimum reserve
system)</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Euro accounts of credit institutions that are included

```


in euro

repayable on demand</p>

repayable on demand</p>

including financial institutions not subject to minimum reserve requirements (see liability item 2.1); repo transactions with financial institutions other than credit institutions for the management of securities other than those under asset item 11.3 'Other financial assets'; fixed-term deposits, deposits repayable on demand

including financial institutions not subject to minimum reserve requirements (see liability item 2.1); repo transactions with financial institutions other than credit institutions for the management of securities other than those under asset item 11.3 'Other financial assets'; fixed-term deposits, deposits repayable on demand

```
<td valign="top" class="oj-table" >
  <p class="oj-tbl-txt">Nominal value</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-txt">Mandatory</p>
</td>
</tr>
<tr class="oj-table">
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    <p class="oj-tbl-txt">6</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">6</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Liabilities to non-euro area residents denominated in
euro</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Current accounts, fixed-term deposits, deposits
repayable on demand including accounts held for payment purposes and accounts held for reserve
management purposes. Repo transactions for the management of securities denominated in euro.</p>
    <p class="oj-tbl-txt">Balances of TARGET accounts of central banks of Member
States whose currency is not the euro</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Nominal value or repo cost</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
  </td>
</tr>
<tr class="oj-table">
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  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">7</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Liabilities to euro area residents denominated in
foreign currency</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Current accounts. Liabilities under repo transactions;
usually investment transactions using foreign currency assets or gold</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Nominal value, translated at the foreign exchange market
rate</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
  </td>
</tr>
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    <p class="oj-tbl-txt">8</p>
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  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Liabilities to non-euro area residents denominated in
foreign currency</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
```



```

        <p class="oj-tbl-txt">Nominal value, translated at the market rate</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Mandatory</p>
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</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">—</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">10</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Intra-Eurosystem liabilities(<span class="oj-super">+
</span></span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
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<tr class="oj-table">
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        <p class="oj-tbl-txt">—</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">10.1</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Liabilities equivalent to the transfer of foreign
reserves(<span class="oj-super">+</span></span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Only an ECB balance sheet item denominated in euro</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Nominal value</p>
    </td>
    <td valign="top" class="oj-table" >
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<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">—</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">10.2</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Liabilities related to TARGET(<span class="oj-
super">+</span></span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Liabilities related to TARGET; net for the ECB</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Nominal value</p>
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    <td valign="top" class="oj-table" >
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```



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</tr>
<tr class="oj-table">
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    <p class="oj-tbl-txt">--</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">10.3</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Net liabilities related to allocation of euro
banknotes within the Eurosystem</span> (<span class="oj-super">+</span>)<a href="#ntr*2-
L_202402941EN.002601-E0008" > (<span class="oj-super oj-note-tag">*2</span>)</a>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Only an NCB balance sheet item.</p>
    <p class="oj-tbl-txt">For the NCBs: net liability related to the application
of the banknote allocation key, i.e. including the ECB's banknote issue related intra-Eurosystem
balances, the compensatory amount and its balancing accounting entry as defined by Decision
(EU) 2016/2248 (ECB/2016/36)</p>
  </td>
  <td valign="top" class="oj-table" >
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    <p class="oj-tbl-txt">10.4</p>
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  <td valign="top" class="oj-table" rowspan="4" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Other liabilities within the Eurosystem (net)</span>(<span
class="oj-super">+</span>)</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Net position of the following sub-items:</p>
  </td>
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        <tr>
          <td valign="top" >
            <p class="oj-normal">(a)</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">correspondent accounts of NCBs</p>
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          <p class="oj-normal">(c)</p>
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        <td valign="top" >
          <p class="oj-normal">Nominal value</p>
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    <p class="oj-tbl-txt">11</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Items in course of settlement</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Settlement account balances (liabilities), including the
float of giro transfers</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Nominal value</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
  </td>
</tr>
<tr class="oj-table">
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">10</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">12</p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Other liabilities</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
</tr>
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  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">12.1</p>
  </td>
  <td valign="top" class="oj-table" >

```

```

        <p class="oj-tbl-txt">
            <span class="oj-bold">Off-balance-sheet instruments revaluation
differences</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Valuation results of foreign exchange forwards, foreign
exchange swaps, interest rate swaps (unless daily variation margin applies), forward rate agreements,
forward transactions in securities, foreign exchange spot transactions from trade date to settlement
date</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Net position between forward and spot, at the foreign
exchange market rate</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Mandatory</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">10</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">12.2</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Accruals and income collected in advance</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Expenditure falling due in a future period but relating
to the reporting period. Income received in the reported period but relating to a future period</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Nominal value, translated at the foreign exchange market
rate</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Mandatory</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" rowspan="4" >
        <p class="oj-tbl-txt">10</p>
    </td>
    <td valign="top" class="oj-table" rowspan="4" >
        <p class="oj-tbl-txt">12.3</p>
    </td>
    <td valign="top" class="oj-table" rowspan="4" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Sundry</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
            <col width="4%"/>
            <col width="96%"/>
            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(a)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Taxation suspense accounts. Foreign currency
credit or guarantee cover accounts. Repo transactions with financial institutions for the management
of securities portfolios under asset item 11.3 'Other financial assets'. Compulsory deposits other
than reserve deposits. Other minor items. Liabilities on a trust basis. Coins in circulation if an NCB
is the legal issuer. Banknotes in circulation denominated in national euro area currency units that
have ceased to be legal tender but are still in circulation after the cash changeover year, if not
shown under the liability item 'Provisions'</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>

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        </tbody>
    </table>
</td>
<td valign="top" class="oj-table" >
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        <col width="96%"/>
        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(a)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">Nominal value or (repo) cost</p>
                </td>
            </tr>
        </tbody>
    </table>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Recommended</p>
</td>
</tr>
<tr class="oj-table">
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            <col width="96%"/>
            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(b)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Only relevant for weekly financial statement
and consolidated annual balance sheet of the Eurosystem: Current income (net accumulated profit),
profit of the previous year prior to the approval of the Annual Accounts</p>
                    </td>
                </tr>
            </tbody>
        </table>
</td>
<td valign="top" class="oj-table" >
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(b)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Nominal value</p>
                    </td>
                </tr>
            </tbody>
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</td>
<td valign="top" class="oj-table" >
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</td>
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(c)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Customer gold deposits</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>

```

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        </td>
    </tr>
</tbody>
</table>
</td>
<td valign="top" class="oj-table" >
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        <tbody>
            <tr>
                <td valign="top" >
                    <p class="oj-normal">(c)</p>
                </td>
                <td valign="top" >
                    <p class="oj-normal">Market value</p>
                </td>
            </tr>
        </tbody>
    </table>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
</td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(d)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Net pension liabilities</p>
                    </td>
                </tr>
            </tbody>
        </table>
</td>
<td valign="top" class="oj-table" >
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
            <col width="4%" />
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(d)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">As per Article 29(2)</p>
                    </td>
                </tr>
            </tbody>
        </table>
</td>
<td valign="top" class="oj-table" >
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</td>
</tr>
<tr class="oj-table">
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        <p class="oj-tbl-txt">10</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">13</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Provisions</span>
        </p>
    </td>
</tr>

```



```

        <p class="oj-normal">Nominal value</p>
    </td>
</tr>
</tbody>
</table>
</td>
<td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">Mandatory</p>
</td>
</tr>
<tr class="oj-table">
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            <col width="96%" />
            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(b)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Provisions for pensions; for national euro
area currency units that have ceased to be legal tender but are still in circulation after the
relevant cash changeover year if not disclosed under liability item 12.3 'Other liabilities/sundry';
and for other purposes, e.g. expected future expenses.</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
    <td valign="top" class="oj-table" >
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
            <col width="4%" />
            <col width="96%" />
            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">(b)</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Cost/nominal/discounted value</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Recommended</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">11</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">14</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Revaluation accounts</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Revaluation accounts related to price movements for
gold, for every type of euro-denominated securities, for every type of foreign currency-denominated
securities, for options; market valuation differences related to interest rate risk derivatives;
revaluation accounts related to foreign exchange rate movements for every currency net position held,
including foreign exchange swaps/forwards and SDRs. The contributions from NCBs in accordance with
Article 48.2 of the Statute of the ESCB to the ECB are consolidated with the respective amounts
disclosed under asset item 9.1 'Participating interest in the ECB'(<span class="oj-super">+</span>)</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">Revaluation difference between average cost and market

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value, foreign exchange translated at market rate

	Mandatory
12	15
	Capital and reserves
12	15.1
	Capital
	Paid-up capital – the ECB’s capital is consolidated with the capital shares of the NCBs
	Nominal value
	Mandatory
12	15.2
	Reserves
	Legal reserves and other reserves. Retained earnings. Only relevant for weekly financial statements and consolidated annual balance sheet of the Eurosystem: Accumulated losses carried forward.
	The contributions from NCBs to the ECB in accordance with Article 48.2 of the Statute of the ESCB are consolidated with the respective amounts disclosed under asset item 9.1 ‘Participating interest in the ECB’
	Nominal value


```
</p>
    <p class="oj-note">
        <a id="ntr4-L_202402941EN.002601-E0005" href="#ntc4-L_202402941EN.002601-E0005"
            ><span class="oj-super">4</span></a> Guideline (EU) 2015/510 of the European
Central Bank of 19 December 2014 on the implementation of the Eurosystem monetary policy framework
(ECB/2014/60) (<a href="https://eur-lex.europa.eu/legal-content/EN/AUTO/?uri=OJ:L:2015:091:TOC"
            ></a>
        <a href="https://eur-lex.europa.eu/legal-content/EN/AUTO/?uri=OJ:L:2015:091:TOC"
            >OJ L 91, 2.4.2015, p. 3</a>).</p>
    <p class="oj-note">
        <a id="ntr5-L_202402941EN.002601-E0006" href="#ntc5-L_202402941EN.002601-E0006"
            ><span class="oj-super">5</span></a> Decision (EU) 2016/2248 of the European
Central Bank of 3 November 2016 on the allocation of monetary income of the national central banks of
Member States whose currency is the euro (ECB/2016/36) (<a href="https://eur-lex.europa.eu/legal-content/EN/AUTO/?
uri=OJ:L:2016:347:TOC"
            >OJ L 347, 20.12.2016, p. 26</a>).</p>
    <p class="oj-note">
        <a id="ntr6-L_202402941EN.002601-E0007" href="#ntc6-L_202402941EN.002601-E0007"
            ><span class="oj-super">6</span></a> With the exception of asset item 7.1, the
allocation of balances to those balance sheet items that refer to residency and/or economic sector is
based on the classification for statistical purposes.</p>
    <p class="oj-note">
        <a id="ntr*2-L_202402941EN.002601-E0008" href="#ntc*2-L_202402941EN.002601-E0008"
            ><span class="oj-super">*2</span></a> Items to be harmonised.</p>
    <p class="oj-note">
        <a id="ntr7-L_202402941EN.002601-E0009" href="#ntc7-L_202402941EN.002601-E0009"
            ><span class="oj-super">7</span></a> The numbering in the first column relates to
the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated
annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance
sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a
‘(+)’ are consolidated in the Eurosystem’s weekly financial statements.</p>
    <p class="oj-note">
        <a id="ntr8-L_202402941EN.002601-E0010" href="#ntc8-L_202402941EN.002601-E0010"
            ><span class="oj-super">8</span></a> The composition and valuation rules listed
in this Annex are considered mandatory for the ECB’s accounts and for all material assets and
liabilities in NCBs’ accounts for Eurosystem purposes, i.e. material to the Eurosystem’s operation.
</p>
    <p class="oj-note">
        <a id="ntr9-L_202402941EN.002601-E0011" href="#ntc9-L_202402941EN.002601-E0011"
            ><span class="oj-super">9</span></a> The allocation of balances to those balance
sheet items that refer to residency and/or economic sector is based on the classification for
statistical purposes.</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.004301.fmx">
    <div class="eli-container" id="anx_V">
        <p cass="oj-doc-ti" id="dle35-43-1">ANNEX V</p>
        <p class="oj-doc-ti">Consolidated weekly financial statement of the Eurosystem: format to
be used for publication after quarter end</p>
        <table width="100%" border="0" cellspacing="0" cellpadding="0" class="oj-table">
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            <col width="6%"/>
            <col width="11%"/>
            <col width="10%"/>
            <col width="23%"/>
            <col width="6%"/>
            <col width="11%"/>
            <col width="10%"/>
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                <tr>
                    <td colspan="8" >
                        <p class="oj-tbl-notcol">(EUR million)</p>
                    </td>
                </tr>
                <tr class="oj-table">
                    <td valign="top" class="oj-table" rowspan="2" >
                        <p class="oj-tbl-hdr">Assets<a id="ntc1-L_202402941EN.004301-E0001"
href="#ntr1-L_202402941EN.004301-E0001"
                        > <span class="oj-super oj-note-tag">1</span></a>
                    </p>
                    </td>
                    <td valign="top" class="oj-table" rowspan="2" >
                        <p class="oj-tbl-hdr">Balance as at</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </div>
</div>
```

```

        <p class="oj-tbl-hdr">...</p>
    </td>
    <td valign="top" class="oj-table" colspan="2" >
        <p class="oj-tbl-hdr">Difference compared to last week due to</p>
    </td>
    <td valign="top" class="oj-table" rowspan="2" >
        <p class="oj-tbl-hdr">Liabilities</p>
    </td>
    <td valign="top" class="oj-table" rowspan="2" >
        <p class="oj-tbl-hdr">Balance as at</p>
        <p class="oj-tbl-hdr">...</p>
    </td>
    <td valign="top" class="oj-table" colspan="2" >
        <p class="oj-tbl-hdr">Difference compared to last week due to</p>
    </td>
</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-hdr">transactions</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-hdr">quarter-end adjustments</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-hdr">transactions</p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-hdr">quarter-end adjustments</p>
    </td>
</tr>
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            <tbody>
                <tr>
                    <td valign="top" >
                        <p class="oj-normal">1.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Gold and gold receivables</p>
                    </td>
                </tr>
            </tbody>
        </table>
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
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                    <td valign="top" >
                        <p class="oj-normal">2.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Claims on non-euro area residents denominated
in foreign currency</p>
                    </td>
                </tr>
            </tbody>
        </table>
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                    <td valign="top" >
                        <p class="oj-normal">2.1.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Receivables from the IMF</p>
                    </td>
                </tr>
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                <tbody>
                <tr>
                <td valign="top" >
                <p class="oj-normal">2.2.</p>
                </td>
                <td valign="top" >
                <p class="oj-normal">Balances with banks and security
investments, external loans and other external assets</p>
                </td>
                </tr>
                </tbody>
                </table>
            </td>
        </tr>
    </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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            <td valign="top" >
            <p class="oj-normal">3.</p>
            </td>
            <td valign="top" >
            <p class="oj-normal">Claims on euro area residents denominated in
foreign currency</p>
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<table width="100%" border="0" cellspacing="0" cellpadding="0">
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            <td valign="top" >
            <p class="oj-normal">4.</p>
            </td>
            <td valign="top" >
            <p class="oj-normal">Claims on non-euro area residents denominated
in euro</p>
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                    <tr>
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                        <p class="oj-normal">4.1.</p>
                        </td>
                        <td valign="top" >
                        <p class="oj-normal">Balances with banks, security
investments and loans</p>
                        </td>
                    </tr>
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                    <tr>
                        <td valign="top" >
                        <p class="oj-normal">4.2.</p>
                        </td>
                        <td valign="top" >
                        <p class="oj-normal">Claims arising from the credit
facility under ERM II</p>
                        </td>
                    </tr>
                </tbody>
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    </tbody>
</table>

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</tbody>
</table>
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    <tr>
      <td valign="top" >
        <p class="oj-normal">5.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Lending to euro area credit institutions
related to monetary policy operations denominated in euro</p>
        <table width="100%" border="0" cellspacing="0" cellpadding="0">
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            <tr>
              <td valign="top" >
                <p class="oj-normal">5.1.</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">Main refinancing operations</p>
              </td>
            </tr>
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        <table width="100%" border="0" cellspacing="0" cellpadding="0">
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          <col width="96%"/>
          <tbody>
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              <td valign="top" >
                <p class="oj-normal">5.2.</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">Longer-term refinancing
operations</p>
              </td>
            </tr>
          </tbody>
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        <table width="100%" border="0" cellspacing="0" cellpadding="0">
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            <tr>
              <td valign="top" >
                <p class="oj-normal">5.3.</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">Fine-tuning reverse
operations</p>
              </td>
            </tr>
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          <tbody>
            <tr>
              <td valign="top" >
                <p class="oj-normal">5.4.</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">Structural reverse operations</p>
              </td>
            </tr>
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<tbody>
  <tr>
    <td valign="top" >
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    <td valign="top" >
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    </td>
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    <tr>
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        <p class="oj-normal">5.6.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Credits related to margin
calls</p>
      </td>
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</td>
</tr>
</tbody>
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<table width="100%" border="0" cellspacing="0" cellpadding="0">
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  <tbody>
    <tr>
      <td valign="top" >
        <p class="oj-normal">6.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Other claims on euro area credit institutions
denominated in euro</p>
      </td>
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    <tr>
      <td valign="top" >
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      </td>
      <td valign="top" >
        <p class="oj-normal">Securities of euro area residents denominated
in euro</p>
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              <td valign="top" >
                <p class="oj-normal">7.1.</p>
              </td>
              <td valign="top" >
                <p class="oj-normal">Securities held for monetary
policy purposes</p>
              </td>
            </tr>
          </tbody>
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      </td>
    </tr>
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```
<td valign="top" >
  <p class="oj-normal">2.</p>
</td>
<td valign="top" >
  <p class="oj-normal">Liabilities to euro area credit institutions
related to monetary policy operations denominated in euro</p>
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        <td valign="top" >
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minimum reserve system)</p>
        </td>
      </tr>
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        <td valign="top" >
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        <td valign="top" >
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        </td>
        <td valign="top" >
          <p class="oj-normal">Fixed-term deposits</p>
        </td>
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        </td>
        <td valign="top" >
          <p class="oj-normal">Fine-tuning reverse
operations</p>
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  <table width="100%" border="0" cellspacing="0" cellpadding="0">
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      <tr>
        <td valign="top" >
          <p class="oj-normal">2.5.</p>
        </td>
        <td valign="top" >
          <p class="oj-normal">Deposits related to margin
```

```
calls</p>
        </td>
    </tr>
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</table>
</td>
</tr>
</tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">3.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Other liabilities to euro area credit
institutions denominated in euro</p>
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                <p class="oj-normal">Liabilities to other euro area residents
denominated in euro</p>
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                        </tr>
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                            </td>
                            <td valign="top" >
                                <p class="oj-normal">Other liabilities</p>
                            </td>
                        </tr>
                    </tbody>
                </table>
            </td>
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    </tbody>
</table>
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        </tr>
    </tbody>
</table>
</td>
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<table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">6.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Liabilities to non-euro area residents
denominated in euro</p>
            </td>
        </tr>
    </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">7.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Liabilities to euro area residents
denominated in foreign currency</p>
            </td>
        </tr>
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</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
    <col width="4%" />
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    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">8.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Liabilities to non-euro area residents
denominated in foreign currency</p>
            </td>
        </tr>
    </tbody>
</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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    <tbody>
        <tr>
            <td valign="top" >
                <p class="oj-normal">8.1.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Deposits, balances and other
liabilities</p>
            </td>
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<table width="100%" border="0" cellspacing="0" cellpadding="0">
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                <p class="oj-normal">Liabilities arising from the
credit facility under ERM II</p>
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      <td valign="top" >
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      </td>
      <td valign="top" >
        <p class="oj-normal">Revaluation accounts</p>
      </td>
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    <tr>
      <td valign="top" >
        <p class="oj-normal">12.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Capital and reserves</p>
      </td>
    </tr>
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</table>
</td>
<td valign="top" class="oj-table" >
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</td>
<td valign="top" class="oj-table" >
  <p class="oj-normal"> </p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-normal"> </p>

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```
</td>
</tr>
<tr class="oj-table">
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Total assets</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-tbl-txt">
      <span class="oj-bold">Total liabilities</span>
    </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
  </td>
  <td valign="top" class="oj-table" >
    <p class="oj-normal"> </p>
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  <td valign="top" class="oj-table" >
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  </td>
</tr>
<tr class="oj-table">
  <td valign="top" class="oj-table" colspan="8" >
    <p class="oj-tbl-txt">Totals/sub-totals may not add up, due to rounding.</p>
  </td>
</tr>
</tbody>
</table>
<hr class="oj-note"/>
<p class="oj-note">
  <a id="ntr1-L_202402941EN.004301-E0001" href="#ntc1-L_202402941EN.004301-E0001"
    >(<span class="oj-super">1</span>)</a> The table of assets may also be published
above the table of liabilities.</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.004501.fmx">
  <div class="eli-container" id="anx_VI">
    <p class="oj-doc-ti" id="d1e35-45-1">ANNEX VI</p>
    <p class="oj-doc-ti">Consolidated weekly financial statement of the Eurosystem: format to
be used for publication during the quarter</p>
    <table width="100%" border="0" cellspacing="0" cellpadding="0" class="oj-table">
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      <col width="13%"/>
      <col width="29%"/>
      <col width="8%"/>
      <col width="13%"/>
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        <tr>
          <td colspan="6" >
            <p class="oj-tbl-notcol">(EUR million)</p>
          </td>
        </tr>
        <tr class="oj-table">
          <td valign="top" class="oj-table" >
            <p class="oj-tbl-hdr">Assets<a id="ntc1-L_202402941EN.004501-E0001"
href="#ntr1-L_202402941EN.004501-E0001"
            >(<span class="oj-super oj-note-tag">1</span>)</a>
            </p>
          </td>
          <td valign="top" class="oj-table" >
            <p class="oj-tbl-hdr">Balance as at...</p>
          </td>
        </tr>
      </tbody>
    </table>
  </div>
</div>
```

```

</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Difference compared to last week due to transactions</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Liabilities</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Balance as at</p>
  <p class="oj-tbl-hdr">...</p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-tbl-hdr">Difference compared to last week due to transactions</p>
</td>
</tr>
<tr class="oj-table">
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        <tr>
          <td valign="top" >
            <p class="oj-normal">1.</p>
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          <td valign="top" >
            <p class="oj-normal">Gold and gold receivables</p>
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          </td>
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            <p class="oj-normal">Claims on non-euro area residents denominated
in foreign currency</p>
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                  <td valign="top" >
                    <p class="oj-normal">Receivables from the IMF</p>
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                  <td valign="top" >
                    <p class="oj-normal">2.2.</p>
                  </td>
                  <td valign="top" >
                    <p class="oj-normal">Balances with banks and security
investments, external loans and other external assets</p>
                  </td>
                </tr>
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        <p class="oj-normal">3.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Claims on euro area residents (
      </td>
    </tr>
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</table>

```

	<p>4.</p> <p>Claims on non-euro area residents</p>
--	--

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      <td valign="top" >
        <p class="oj-normal">Balances with banks, security
p>
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p>
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        istry operations denominated in euro</p>
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      <td valign="top" >
        <p class="oj-normal">Longer-term refinancing
operations</p>
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      <td valign="top" >
        <p class="oj-normal">Fine-tuning reverse
operations</p>
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        <p class="oj-normal">Structural reverse operations</p>
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        <p class="oj-normal">5.5.</p>
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        <p class="oj-normal">Marginal lending facility</p>
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            <td valign="top" >
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            <td valign="top" >
                <p class="oj-normal">Securities of euro area residents denominated
in euro</p>
                <table width="100%" border="0" cellspacing="0" cellpadding="0">
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                            <td valign="top" >
                                <p class="oj-normal">7.1.</p>
                            </td>
                            <td valign="top" >
                                <p class="oj-normal">Securities held for monetary
policy purposes</p>
                            </td>
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                <p class="oj-normal">Other securities</p>
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        <p class="oj-normal">8.</p>
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      <td valign="top" >
        <p class="oj-normal">General government debt denominated in
euro</p>
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      <td valign="top" >
        <p class="oj-normal">Other assets</p>
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<td valign="top" class="oj-table" >
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                  <p class="oj-normal">Current accounts (covering the
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calls</p>
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denominated in foreign currency</p>
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denominated in foreign currency</p>
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liabilities</p>
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allocated by the IMF</p>

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<p class="oj-note">
    <a id="ntr1-L_202402941EN.004501-E0001" href="#ntc1-L_202402941EN.004501-E0001"
        >(<span class="oj-super">1</span>)</a> The table of assets may also be published
above the table of liabilities.</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.004601.fmx">
    <div class="eli-container" id="anx_VII">
        <p class="oj-doc-ti" id="d1e35-46-1">ANNEX VII</p>
        <p class="oj-doc-ti">Consolidated annual balance sheet of the Eurosystem</p>
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                        <p class="oj-tbl-notcol">(EUR million)</p>
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href="#ntr1-L_202402941EN.004601-E0001"
                            > (<span class="oj-super oj-note-tag">1</span>)</a>
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                    <td valign="top" class="oj-table" >
                        <p class="oj-tbl-hdr">Reporting year</p>
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                        <p class="oj-tbl-hdr">Previous year</p>
                    </td>
                    <td valign="top" class="oj-table" >
                        <p class="oj-tbl-hdr">Liabilities</p>
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                                        <p class="oj-normal">Gold and gold receivables</p>
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in foreign currency</p>

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investments, external loans and other external assets</p>
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in euro</p>

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operations</p>

calls</p>

denominated in euro</p>

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<table><tr><td><p>5.3.</p></td><td><p>Fine-tuning reverse</p></td></tr></table>	<p>5.3.</p>	<p>Fine-tuning reverse</p>		
<p>5.3.</p>	<p>Fine-tuning reverse</p>			
	<table><tr><td><table><tr><td><p>5.4.</p></td><td><p>Structural reverse operations</p></td></tr></table></td></tr></table>	<table><tr><td><p>5.4.</p></td><td><p>Structural reverse operations</p></td></tr></table>	<p>5.4.</p>	<p>Structural reverse operations</p>
<table><tr><td><p>5.4.</p></td><td><p>Structural reverse operations</p></td></tr></table>	<p>5.4.</p>	<p>Structural reverse operations</p>		
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<p>5.5.</p>	<p>Marginal lending facility</p>			
	<table><tr><td><table><tr><td><p>5.6.</p></td><td><p>Credits related to margin</p></td></tr></table></td></tr></table>	<table><tr><td><p>5.6.</p></td><td><p>Credits related to margin</p></td></tr></table>	<p>5.6.</p>	<p>Credits related to margin</p>
<table><tr><td><p>5.6.</p></td><td><p>Credits related to margin</p></td></tr></table>	<p>5.6.</p>	<p>Credits related to margin</p>		
<p>5.6.</p>	<p>Credits related to margin</p>			
	<table><tr><td><table><tr><td><p>6.</p></td><td><p>Other claims on euro area credit institutions</p></td></tr></table></td></tr></table>	<table><tr><td><p>6.</p></td><td><p>Other claims on euro area credit institutions</p></td></tr></table>	<p>6.</p>	<p>Other claims on euro area credit institutions</p>
<table><tr><td><p>6.</p></td><td><p>Other claims on euro area credit institutions</p></td></tr></table>	<p>6.</p>	<p>Other claims on euro area credit institutions</p>		
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in euro

policy purposes

euro

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```

denominated in euro</p>

```
<p class="oj-normal">Liabilities to other euro area residents

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denominated in euro</p>

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denominated in foreign currency</p>

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denominated in foreign currency	
	8.1.
liabilities	Deposits, balances and other
	8.2.
credit facility under ERM II	Liabilities arising from the
	9.
allocated by the IMF	Counterpart of special drawing rights
	10.
	Other liabilities
	11.
	Revaluation accounts

```

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        <p class="oj-tbl-txt">
            <span class="oj-bold">Total liabilities</span>
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<tr class="oj-tblnote">
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        <p class="oj-normal">Totals/sub-totals may not add up, due to rounding.</p>
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<hr class="oj-note" />
<p class="oj-note">
    <a id="ntr1-L_202402941EN.004601-E0001" href="#ntc1-L_202402941EN.004601-E0001"
    >(<span class="oj-super">1</span>)</a> The table of assets may also be published
above the table of liabilities.</p>
</div>
</div>
<hr class="oj-doc-sep" />
<div id="L_202402941EN.004701.fmx">
    <div class="eli-container" id="anx_VIII">
        <p class="oj-doc-ti" id="d1e35-47-1">ANNEX VIII</p>
        <p class="oj-ti-tbl" id="d1e41-47-1-table">
            <span class="oj-bold">Annual balance sheet of a central bank</span>
            <a id="ntc1-L_202402941EN.004701-E0002" href="#ntr1-L_202402941EN.004701-E0002"
            >(<span class="oj-super oj-note-tag">1</span>)</a>
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href="#ntr3-L_202402941EN.004701-E0004"
      > (<span class="oj-super oj-note-tag">3</span>)</a>
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      <p class="oj-tbl-hdr">Previous year</p>
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      <p class="oj-tbl-hdr">Liabilities</p>
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      <p class="oj-tbl-hdr">Reporting year</p>
    </td>
    <td valign="top" class="oj-table" >
      <p class="oj-tbl-hdr">Previous year</p>
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investments, external loans and other external assets</p>
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investments and loans</p>
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operations</p>
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of foreign reserves</p>
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--	--

	<p>9.3.</p> <p>Claims related to TARGET</p>
--	---

	<p>9.4.</p> <p>Net claims related to the</p>
--	--

	<p>9.5.</p> <p>Other claims within the</p>
--	--

	<p>10.</p> <p>Items in course of settlement</p>
--	---

	<p>11.</p> <p>Other assets</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 4%;"></td> <td style="width: 96%;"></td> </tr> </table>		

allocation of euro banknotes within the Eurosystem(*)

Eurosystem (net)(*)

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minimum reserve system)</p>
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        <p class="oj-normal">3.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Other liabilities to euro area credit
institutions denominated in euro</p>
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      <td valign="top" >
        <p class="oj-normal">4.</p>
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        <td valign="top" >
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        <tr>
            <td valign="top" >
                <p class="oj-normal">5.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Liabilities to other euro area residents
denominated in euro</p>

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                        <tr>
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                                <p class="oj-normal">5.1.</p>
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                            <td valign="top" >
                                <p class="oj-normal">General government</p>
                            </td>
                        </tr>
                    </tbody>
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            </td>
        </tr>
        <tr>
            <td valign="top" >
                <p class="oj-normal">5.2.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Other liabilities</p>
            </td>
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        <tr>
            <td valign="top" >
                <p class="oj-normal">6.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Liabilities to non-euro area residents
denominated in euro</p>

            </td>
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</table>
<table width="100%" border="0" cellspacing="0" cellpadding="0">
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        <tr>
            <td valign="top" >
                <p class="oj-normal">7.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Liabilities to euro area residents

```

denominated in foreign currency	
	8.
	Liabilities to non-euro area residents
denominated in foreign currency	8.1.
	Deposits, balances and other liabilities
	8.2.
	Liabilities arising from the credit facility under ERM II
	9.
allocated by the IMF	Counterpart of special drawing rights
	10.

```
<p class="oj-normal">Intra-Eurosystem liabilities</p>
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      </td>
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        <p class="oj-normal">Liabilities equivalent to the
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      <td valign="top" >
        <p class="oj-normal">10.2.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Liabilities related to TARGET</p>
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      <td valign="top" >
        <p class="oj-normal">10.3.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Net liabilities related to the
the Eurosystem(*)</p>
      </td>
    </tr>
  </tbody>
</table>
```

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    <tr>
      <td valign="top" >
        <p class="oj-normal">10.4.</p>
      </td>
      <td valign="top" >
        <p class="oj-normal">Other liabilities within the
      </td>
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</table>
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</tbody>
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        <p class="oj-normal">Items in course of settlement</p>
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                <p class="oj-normal">Other liabilities</p>
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                                <p class="oj-normal">12.1.</p>
                            </td>
                            <td valign="top" >
                                <p class="oj-normal">Off-balance-sheet instruments
revaluation differences</p>
                            </td>
                        </tr>
                    </tbody>
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            </td>
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    </tbody>
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                <p class="oj-normal">12.2.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Accruals and income collected in
advance(*)</p>
            </td>
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                <p class="oj-normal">12.3.</p>
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            <td valign="top" >
                <p class="oj-normal">Sundry</p>
            </td>
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            <td valign="top" >
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                    <p class="oj-normal">Risk provisions</p>
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                <td valign="top" >
                    <p class="oj-normal">Other provisions</p>
                </td>
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            </td>
            <td valign="top" >
                <p class="oj-normal">Revaluation accounts</p>
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        <tr>
            <td valign="top" >
                <p class="oj-normal">15.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Capital and reserves</p>
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                        <tr>
                            <td valign="top" >
                                <p class="oj-normal">15.1.</p>
                            </td>
                            <td valign="top" >
                                <p class="oj-normal">Capital</p>
                            </td>
                        </tr>
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            </td>
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                <p class="oj-normal">15.2.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Reserves</p>
            </td>
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                <p class="oj-normal">16.</p>
            </td>
            <td valign="top" >
                <p class="oj-normal">Accumulated losses carried forward</p>
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            <td valign="top" >
                <p class="oj-normal">17.</p>
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                <p class="oj-normal">Profit/(loss) for the year</p>
            </td>
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</tr>
<tr class="oj-table">
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Total assets</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-tbl-txt">
            <span class="oj-bold">Total liabilities</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
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        <p class="oj-normal"> </p>
    </td>
</tr>
<tr class="oj-tblnote">
    <td colspan="6" >

```

```

        <p class="oj-normal">Totals/sub-totals may not add up, due to rounding.</p>
    </td>
</tr>
</tbody>
</table>
<hr class="oj-note"/>
<p class="oj-note">
    <a id="ntr*1-L_202402941EN.004701-E0001" href="#ntc*1-L_202402941EN.004701-E0001"
    >(<span class="oj-super">*1</span>)</a> Items to be harmonised.</p>
<p class="oj-note">
    <a id="ntr1-L_202402941EN.004701-E0002" href="#ntc1-L_202402941EN.004701-E0002"
    >(<span class="oj-super">1</span>)</a> Disclosure relating to euro banknotes in
circulation, remuneration of net intra-Eurosystem claims/liabilities resulting from the allocation of
euro banknotes within the Eurosystem, and monetary income should be harmonised in NCBs' published
annual financial statements. The items to be harmonised are indicated with an asterisk in Annexes IV,
VIII and IX.</p>
<p class="oj-note">
    <a id="ntr2-L_202402941EN.004701-E0003" href="#ntc2-L_202402941EN.004701-E0003"
    >(<span class="oj-super">2</span>)</a> Central banks may alternatively publish
exact euro amounts, or amounts rounded in a different manner.</p>
<p class="oj-note">
    <a id="ntr3-L_202402941EN.004701-E0004" href="#ntc3-L_202402941EN.004701-E0004"
    >(<span class="oj-super">3</span>)</a> The table of assets may also be published
above the table of liabilities.</p>
</div>
</div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.004901.fmx">
    <div class="eli-container" id="anx_IX">
        <p class="oj-doc-ti" id="d1e35-49-1">ANNEX IX</p>
        <p class="oj-ti-tbl" id="d1e41-49-1-table">
            <span class="oj-bold">Published profit and loss account of a central bank</span>
            <a id="ntc1-L_202402941EN.004901-E0002" href="#ntr1-L_202402941EN.004901-E0002"
            >(<span class="oj-super oj-note-tag">1</span>)</a>
            <a id="ntc2-L_202402941EN.004901-E0003" href="#ntr2-L_202402941EN.004901-E0003"
            >(<span class="oj-super oj-note-tag">2</span>)</a>
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                        <p class="oj-tbl-notcol">(EUR million)</p>
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                </tr>
                <tr class="oj-table">
                    <td valign="top" class="oj-table" >
                        <p class="oj-tbl-hdr">Profit and loss account for the year ending 31 December
...</p>
                    </td>
                    <td valign="top" class="oj-table" >
                        <p class="oj-tbl-hdr">Reporting year</p>
                    </td>
                    <td valign="top" class="oj-table" >
                        <p class="oj-tbl-hdr">Previous year</p>
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                                <tr>
                                    <td valign="top" >
                                        <p class="oj-normal">1.</p>
                                    </td>
                                    <td valign="top" >
                                        <p class="oj-normal">Net interest income/(expense)</p>
                                    </td>
                                </tr>
                            </tbody>
                        </table>
                    </td>
                </tr>
            </tbody>
        </table>
    </div>
</div>

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</table>
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          <td valign="top" >
            <span class="oj-italic">Interest income</span>
            <a id="ntc*1-L_202402941EN.004901-E0001" href="#ntr*1-L_202402941EN.004901-E0001"
              > (<span class="oj-super oj-note-tag">*1</span></a>
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          <td valign="top" >
            <span class="oj-italic">Interest expense</span>
            <a href="#ntr*1-L_202402941EN.004901-E0001" > (<span class="oj-
super oj-note-tag">*1</span></a>
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            <p class="oj-normal">2.</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Net result of financial operations and write-
```

```

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          </td>
          <td valign="top" >
            <span class="oj-italic">Realised gains/(losses) arising from
financial operations</span>
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          <td valign="top" >
            <p class="oj-normal">2.2.</p>
          </td>
          <td valign="top" >
            <span class="oj-italic">Write-downs on financial assets and
positions</span>
          </td>
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```
<p class="oj-normal">Net result of pooling monetary income<a
href="#ntr*1-L_202402941EN.004901-E0001" > (<span class="oj-super oj-note-tag">*1</span>)</a>
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        <tr>
          <td valign="top" >
            <p class="oj-normal">4.</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Net income/(expense) from fees and
commissions</p>
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          </td>
          <td valign="top" >
            <p class="oj-normal">Income from equity instruments and
participating interests<a href="#ntr*1-L_202402941EN.004901-E0001" > (<span class="oj-super oj-note-
tag">*1</span>)</a>
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        <tr>
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        <td valign="top" >
            <p class="oj-normal">6.</p>
        </td>
        <td valign="top" >
            <p class="oj-normal">Other income</p>
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                        <p class="oj-normal">7.</p>
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                    <td valign="top" >
                        <p class="oj-normal">Staff costs<a id="ntc4-L_202402941EN.004901-E0005" href="#ntr4-L_202402941EN.004901-E0005" > (<span class="oj-super oj-note-tag">4</span></a>
                        </p>
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                        <p class="oj-normal">8.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Administrative expenses<a href="#ntr4-L_202402941EN.004901-E0005" > (<span class="oj-super oj-note-tag">4</span></a>
                        </p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
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assets</p>

L_202402941EN.004901-E0006" href="#ntr5-L_202402941EN.004901-E0006"

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    <td valign="top" >
      <p class="oj-normal">9.</p>
    </td>
    <td valign="top" >
      <p class="oj-normal">Depreciation of tangible and intangible fixed
    </td>
  </tr>
</tbody>
</table>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-normal"> </p>
</td>
<td valign="top" class="oj-table" >
  <p class="oj-normal"> </p>
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            <p class="oj-normal">10.</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Banknote production services<a id="ntc5-
            > (<span class="oj-super oj-note-tag">5</span>)</a>
          </td>
        </tr>
      </tbody>
    </table>
  </td>
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  </td>
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  </td>
</tr>
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        <tr>
          <td valign="top" >
            <p class="oj-normal">11.</p>
          </td>
          <td valign="top" >
            <p class="oj-normal">Other expenses</p>
          </td>
        </tr>
      </tbody>
    </table>
  </td>
  <td valign="top" class="oj-table" >
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    <p class="oj-normal"> </p>
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</tr>
<tr class="oj-table">
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        <p class="oj-tbl-txt">
            <span class="oj-bold">Profit/(loss) before the transfer (to)/from risk
provisions and other charges</span>
        </p>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
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    <td valign="top" class="oj-table" >
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                        <p class="oj-normal">12.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Transfer (to)/from risk provisions<a
id="ntc6-L_202402941EN.004901-E0007" href="#ntr6-L_202402941EN.004901-E0007"
> (<span class="oj-super oj-note-tag">6</span>)</a>
                        </p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
    <td valign="top" class="oj-table" >
        <p class="oj-normal"> </p>
    </td>
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    </td>
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                        <p class="oj-normal">13.</p>
                    </td>
                    <td valign="top" >
                        <p class="oj-normal">Income tax and other government charges on
income</p>
                    </td>
                </tr>
            </tbody>
        </table>
    </td>
    <td valign="top" class="oj-table" >
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</tr>
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        <p class="oj-tbl-txt">
            <span class="oj-bold">Profit/(loss) for the year</span>
        </p>
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    <td valign="top" class="oj-table" >
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    <td valign="top" class="oj-table" >

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<p class="oj-normal"> </p>
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</tr>
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<p class="oj-note">
  <a id="ntr*1-L_202402941EN.004901-E0001" href="#ntc*1-L_202402941EN.004901-E0001"
    >(<span class="oj-super">*1</span>)</a> Items to be harmonised. See recital 4 of
this Guideline.</p>
  <p class="oj-note">
    <a id="ntr1-L_202402941EN.004901-E0002" href="#ntc1-L_202402941EN.004901-E0002"
      >(<span class="oj-super">1</span>)</a> The profit and loss account of the ECB takes
a slightly different format. See Annex III to Decision (EU) 2024/2938 of the European Central Bank of
14 November 2024 on the annual accounts of the European Central Bank (ECB/2024/32) (<a
href="https://data.europa.eu/eli/dec/2024/2938/oj" >OJ L, 2024/2938, 11.12.2024, ELI:
http://data.europa.eu/eli/dec/2024/2938/oj</a>).</p>
    <p class="oj-note">
      <a id="ntr2-L_202402941EN.004901-E0003" href="#ntc2-L_202402941EN.004901-E0003"
        >(<span class="oj-super">2</span>)</a> Disclosure relating to euro banknotes in
circulation, remuneration of net intra-Eurosystem claims/liabilities resulting from the allocation of
euro banknotes within the Eurosystem, and monetary income should be harmonised in NCBs' published
annual financial statements. The items to be harmonised are indicated with an asterisk in Annexes IV,
VIII and IX.</p>
      <p class="oj-note">
        <a id="ntr3-L_202402941EN.004901-E0004" href="#ntc3-L_202402941EN.004901-E0004"
          >(<span class="oj-super">3</span>)</a> Central banks may alternatively publish
exact euro amounts, or amounts rounded in a different manner.</p>
      <p class="oj-note">
        <a id="ntr4-L_202402941EN.004901-E0005" href="#ntc4-L_202402941EN.004901-E0005"
          >(<span class="oj-super">4</span>)</a> Including administrative provisions.</p>
      <p class="oj-note">
        <a id="ntr5-L_202402941EN.004901-E0006" href="#ntc5-L_202402941EN.004901-E0006"
          >(<span class="oj-super">5</span>)</a> This item is used in the case of outsourced
banknote production (for the cost of the services provided by external companies in charge of the
production of banknotes on behalf of the central banks). It is recommended that the costs incurred in
connection with the issue of both national and euro banknotes are taken to the profit and loss account
as they are invoiced or otherwise incurred.</p>
      <p class="oj-note">
        <a id="ntr6-L_202402941EN.004901-E0007" href="#ntc6-L_202402941EN.004901-E0007"
          >(<span class="oj-super">6</span>)</a> This only includes transfers (to)/from
provisions for risks that have not materialised, therefore transfers (to)/from provisions due to the
impairment of monetary policy operations, and other provisions are not included in this item.</p>
    </div>
  </div>
<hr class="oj-doc-sep"/>
<div id="L_202402941EN.005001.fmx">
  <div class="eli-container" id="anx_X">
    <p class="oj-doc-ti" id="d1e35-50-1">ANNEX X</p>
    <p class="oj-doc-ti">Repealed guideline with list of its successive amendments</p>
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      <col width="42%"/>
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            <p class="oj-tbl-txt">
              <a href="https://data.europa.eu/eli/dec/2016/2249/oj" >OJ L 347, 20.12.2016, p. 37</a>.</p>
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          <td valign="top" class="oj-table" >
            <p class="oj-tbl-txt">Guideline (EU) 2019/2217 (ECB/2019/34)</p>
          </td>
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            <p class="oj-tbl-txt">
              <a href="https://data.europa.eu/eli/dec/2019/2217/oj" >OJ L 332, 23.12.2019, p. 184</a>.</p>
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|
|  |

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<p class="oj-tbl-txt">Article 9</p>
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<p class="oj-tbl-txt">Article 11</p>
<p class="oj-tbl-txt">Article 12</p>
<p class="oj-tbl-txt">Article 13</p>
<p class="oj-tbl-txt">Article 14</p>
<p class="oj-tbl-txt">Article 15</p>
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<p class="oj-tbl-txt">Article 24</p>
<p class="oj-tbl-txt">Article 25</p>
<p class="oj-tbl-txt">Article 26</p>
<p class="oj-tbl-txt">Article 27</p>
<p class="oj-tbl-txt">Article 28</p>
<p class="oj-tbl-txt">Article 29</p>
<p class="oj-tbl-txt">Article 30</p>
<p class="oj-tbl-txt">Article 31</p>
<p class="oj-tbl-txt">Article 32</p>
<p class="oj-tbl-txt">Article 33</p>
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</tbody>
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<hr class="oj-separator"/>
<p class="oj-normal">ELI: http://data.europa.eu/eli/guideline/2024/2941/oj</p>
<p class="oj-normal">ISSN 1977-0677 (electronic edition)</p>
<hr class="oj-doc-end"/>
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</div><!-- panel-body --> </div><!-- panel-collapse --> </div>
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<!-- panel -->
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    if ("false" == "true" || "true" == "true") {
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<!-- New EUR-Lex footer -->
<footer class="ecl-site-footer">
  <div class="ecl-container ecl-site-footer__container ecl-site-footer__container-override">
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```
<div class="ecl-site-footer__row">
  <div class="ecl-site-footer__column">
    <div class="ecl-site-footer__section ecl-site-footer__section--site-info">
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```
aria-label="">
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<picture class="ecl-picture ecl-site-footer__picture" title="Back to EUR-Lex
homepage">
    
    </picture>
</a>

<div class="ecl-site-footer__description">This site is managed by the

    <a href="http://op.europa.eu/en/home" title="Publications Office of the European
Union" class="ecl-link ecl-link--standalone ecl-site-footer__link underlineLink">Publications Office
of the European Union</a>
    </div>
</div>
<div class="ecl-site-footer__column">
    <div class="ecl-site-footer__section">
        <h2 class="ecl-site-footer__title ecl-site-footer__title--separator">Need help?</h2>
        <ul class="ecl-site-footer__list">
            <li class="ecl-site-footer__list-item">

<a href="../../../content/help.html" class="ecl-link ecl-link--standalone ecl-site-footer__link"
title="Help pages" aria-label="">
    Help pages
</a>

        </li>
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  Contact
</a>

</li>
<li class="ecl-site-footer__list-item">
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</li>
</ul>
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</div>

<div class="ecl-site-footer__section">
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  <ul class="ecl-site-footer__list">
    <li class="ecl-site-footer__list-item">

      <a href="https://twitter.com/EURLex/" title="X" class="ecl-link ecl-link--standalone
ecl-link--icon ecl-site-footer__link">
        
        <span class="ecl-link__label--twitter">X</span>
      </a>
    </li>
  </ul>
</div>
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  <ul class="ecl-site-footer__list">
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<li class="ecl-site-footer__list-item">

Privacy statement

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        European Data
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        <a href="http://op.europa.eu/en/web/eu-law-in-force" title="" class="ecl-link ecl-link--standalone ecl-site-footer__link">

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            </picture>
        </a>
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    </div>
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        <div class="ecl-site-footer__section">
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                <li class="ecl-site-footer__list-item"><a href="tel:0080067891011" class="ecl-link ecl-link--standalone ecl-site-footer__link"> Call us 00 800 6 7 8 9 10 11</a></li>
                <li class="ecl-site-footer__list-item"><a href="https://european-union.europa.eu/contact-eu/call-us_en" class="ecl-link ecl-link--standalone ecl-site-footer__link"> Use other telephone options</a></li>
                <li class="ecl-site-footer__list-item"><a href="https://european-union.europa.eu/contact-eu/write-us_en" class="ecl-link ecl-link--standalone ecl-site-footer__link"> Write to us via our contact form</a></li>
                <li class="ecl-site-footer__list-item"><a href="https://european-union.europa.eu/contact-eu/meet-us_en" class="ecl-link ecl-link--standalone ecl-site-footer__link"> Meet us at one of the EU centres</a></li>
            </ul>
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                <li class="ecl-site-footer__list-item"><a href="https://european-union.europa.eu/privacy-policy_en" class="ecl-link ecl-link--standalone ecl-site-footer__link">Privacy policy</a></li>
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union.europa.eu/cookies_en" class="ecl-link ecl-link--standalone ecl-site-footer__link">Cookies</a>
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href="https://www.consilium.europa.eu/en/european-council/" class="ecl-link ecl-link--standalone ecl-
site-footer__link">European Council</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://www.consilium.europa.eu/en/home/"
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      <li class="ecl-site-footer__list-item"><a href="https://commission.europa.eu/index_en"
class="ecl-link ecl-link--standalone ecl-site-footer__link">European Commission</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://curia.europa.eu/jcms/jcms/j_6/en/"
class="ecl-link ecl-link--standalone ecl-site-footer__link">Court of Justice of the European Union
(CJEU)</a></li>
      <li class="ecl-site-footer__list-item"><a
href="https://www.ecb.europa.eu/home/html/index.en.html" class="ecl-link ecl-link--standalone ecl-
site-footer__link">European Central Bank (ECB)</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://www.eca.europa.eu/en" class="ecl-
link ecl-link--standalone ecl-site-footer__link">European Court of Auditors</a></li>
      <li class="ecl-site-footer__list-item"><a
href="https://eeas.europa.eu/headquarters/headquarters-homepage_en" class="ecl-link ecl-link--
standalone ecl-site-footer__link">European External Action Service (EEAS)</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://www.eesc.europa.eu/?
i=portal.en.home" class="ecl-link ecl-link--standalone ecl-site-footer__link">European Economic and
Social Committee</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://cor.europa.eu/en/" class="ecl-link
ecl-link--standalone ecl-site-footer__link">European Committee of Regions (CoR)</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://www.eib.org/en/index.htm"
class="ecl-link ecl-link--standalone ecl-site-footer__link">European Investment Bank</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://www.ombudsman.europa.eu/en/home"
class="ecl-link ecl-link--standalone ecl-site-footer__link">European Ombudsman</a></li>
      <li class="ecl-site-footer__list-item"><a
href="https://secure.edps.europa.eu/EDPSWEB/edps/EDPS?lang=en" class="ecl-link ecl-link--standalone
ecl-site-footer__link">European Data Protection Supervisor (EDPS)</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://edpb.europa.eu/edpb_en"
class="ecl-link ecl-link--standalone ecl-site-footer__link">European Data Protection Board</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://epso.europa.eu/en" class="ecl-link
ecl-link--standalone ecl-site-footer__link">European Personnel Selection Office</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://op.europa.eu/en/home" class="ecl-
link ecl-link--standalone ecl-site-footer__link">Publications Office of the European Union</a></li>
      <li class="ecl-site-footer__list-item"><a href="https://european-
union.europa.eu/institutions-law-budget/institutions-and-bodies/institutions-and-bodies-profiles_en?
f%5B0%5D=oe_organisation_eu_type%3Ahttp%3A//publications.europa.eu/resource/authority/corporate-body-
classification/AGENCY_DEC&f%5B1%5D=oe_organisation_eu_type%3Ahttp%3A//publications.europa.eu/resource/
authority/corporate-body-
classification/AGENCY_EXEC&f%5B2%5D=oe_organisation_eu_type%3Ahttp%3A//publications.europa.eu/resource
/authority/corporate-body-classification/EU_JU" class="ecl-link ecl-link--standalone ecl-site-
footer__link">Agencies</a></li> </ul> </div> </div> </div>
```

```
<a href="#" aria-label="Back to top" class="btn btn-xs btn-primary EurlexTop"><i
class="fa fa-arrow-up" aria-hidden="true"></i></a>

<div class="panel-footer text-center switchToDesktop">
  <ul class="list-unstyled">
    <li class="hide" id="switchToMobile">
```

```
<a href="#"      class="OP-Nlex"
onclick="createCookie('desktopModeOn',false,'30');window.location.reload(true);"
      aria-label="">
  Switch to mobile<i
                                class="fa fa-mobile" aria-hidden="true"></i>
                                </a>
                                </li>
                                <li class="hide" id="switchToDesktop">
```

```
<a href="#"      class="ecl-link ecl-link--standalone ecl-site-footer__link"
onclick="createCookie('desktopModeOn',true,'30');window.location.reload(true);"
      aria-label="">
  Switch to desktop<i
                                class="fa fa-desktop" aria-hidden="true"></i>
                                </a>
```

```
</li> </ul> </div>
</div> </footer>
```

```
<script type="text/javascript">
    $(document).ready(function () {
        var switchToDesktop = "notSelected";
        var deviceDetected = "desktop";
        //enable switch to desktop view for mobile devices
        if (deviceDetected == 'mobile' ){
            if ((switchToDesktop == 'false' || switchToDesktop == 'notSelected') &&
window.innerWidth<992 ){
                $("#switchToDesktop").removeClass("hide");
            }else if (switchToDesktop == 'true'){
                $("#switchToMobile").removeClass("hide");
            }
        }
    });
</script>

    <script type="text/javascript" src="../../../js/jquery.js?v=2.18.4"></script>

    <script>(function($,d){$.each(readyQ,function(i,f){$(f)});$.each(bindReadyQ,function(i,f)
{$(d).on("ready",f)}})(jQuery,document)</script>

    <script type="text/javascript" src="../../../js/eur-lex-sanitizer.js?v=2.18.4"></script>
    <script type="text/javascript" src="../../../js/eur-lex.js?v=2.18.4"></script>
    <script type="text/javascript" src="../../../js/experimentalFeatures.js?v=2.18.4"></script>

    <script type="text/javascript" src="../../../js/TOC_ELI_SUBDIVISIONS.js?v=2.18.4">
</script>
    <script type="text/javascript" src="../../../js/TOC.js?v=2.18.4"></script>

    <script type="text/javascript" src="../../../js/machineTranslation.js?v=2.18.4"></script>

    <script type="text/javascript"
src="../../../revamp/components/vendor/moment/min/moment-with-locales.min.js?v=2.18.4">
</script>

    <script type="text/javascript"
src="../../../revamp/components/vendor/bootstrap/dist/js/bootstrap.min.js?v=2.18.4">
</script>

    <script type="text/javascript"
src="../../../revamp/components/vendor/bootstrap-3-typeahead/js/bootstrap3-
typeahead_customized.min.js?v=2.18.4"></script>

    <script type="text/javascript" src="../../../revamp/js/ie10-viewport-bug-workaround.js?
v=2.18.4"></script>
    <script type="text/javascript" src="../../../revamp/js/metisMenu.min.js?v=2.18.4"></script>
    <script type="text/javascript" src="../../../revamp/js/timeline.main.js?v=2.18.4"></script>
    <script type="text/javascript" src="../../../revamp/js/jquery.autoresize.min.js?v=2.18.4">
</script>

    <script type="text/javascript" src="../../../revamp/js/eurlex.js?v=2.18.4"></script>

    <script type="text/javascript" src="../../../revamp/js/js-
offcanvas.pkgd.min.js?v=2.18.4"></script>

    <script type="text/javascript"
src="../../../js/compatibility-table.js?v=2.18.4"></script>
```

```
<script type="text/javascript"
src="../../../../revamp/components/vendor/bootstrap/js/transition.js?v=2.18.4"></script>
```

```
<script type="text/javascript"
src="../../../../revamp/components/vendor/bootstrap/js/collapse.js?v=2.18.4"></script>
```

```
<script type="text/javascript"
src="../../../../revamp/components/vendor/gasparesganga-jquery-loading-
overlay/src/loadingoverlay.min.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/popupWidgetTitle.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/piwik_functionality.js?v=2.18.4"></script>
```

```
<script src="https://webtools.europa.eu/load.js?globan=1110" type="text/javascript"></script>
```

```
<script type="text/javascript" src="../../../../js/cookieConsentKitUtils.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/d3/d3.v7.min.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/browse-by-collection.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/d3-timeline.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/url-dynamic-util.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/pdfjs/build/pdf.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../js/pdfjs/build/pdf.worker.js?v=2.18.4">
</script>
```

```
<script type="text/javascript" src="../../../../js/pdf-infinite-scroll.js?v=2.18.4"></script>
```

```
<script type="text/javascript" src="../../../../revamp/components/vendor/ec/eu-preset-
v4.1.1/scripts/ecl-eu.js?v=2.18.4"></script>
```

```
<script type="text/javascript"
src="https://unpkg.com/svg4everybody@2.1.9/dist/svg4everybody.js"></script>
```

```
</body> </html>
```