

BISON BANK, S.A.

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

Description		30-09-2019
010	Cash, cash balances at central banks and other demand deposits	40.739.178
020	Cash on hand	208
030	Cash balances at central banks	1.644.170
040	Other demand deposits	39.094.801
050	Financial assets held for trading	165.333
060	Derivatives	
070	Equity instruments	8
080	Debt securities	165.325
090	Loans and advances	
096	Non-trading financial assets mandatorily at fair value through profit or loss	23.277.285
097	Equity instruments	23.277.285
098	Debt securities	
099	Loans and advances	
100	Financial assets designated at fair value through profit or loss	
120	Debt securities	
130	Loans and advances	
141	Financial assets at fair value through other comprehensive income	34.274.649
142	Equity instruments	147.178
143	Debt securities	34.127.471
144	Loans and advances	
181	Financial assets at amortised cost	262.966
182	Debt securities	
183	Loans and advances	262.966
240	Derivatives – Hedge accounting	
250	Fair value changes of the hedged items in portfolio hedge of interest rate risk	
260	Investments in subsidiaries, joint ventures and associates	
270	Tangible assets	1.906.424
280	Property, Plant and Equipment	1.906.424
290	Investment property	
300	Intangible assets	341.430
310	Goodwill	
320	Other intangible assets	341.430
330	Tax assets	346.153
340	Current tax assets	152.944
350	Deferred tax assets	193.209
360	Other assets	3.254.248
370	Non-current assets and disposal groups classified as held for sale	
380	TOTAL ASSETS	104.567.667

1. Balance Sheet Statement [Statement of Financial Position]

1.2 Liabilities

Description		30-09-2019
010	Financial liabilities held for trading	
020	Derivatives	
030	Short positions	
040	Deposits	
050	Debt securities issued	
060	Other financial liabilities	
070	Financial liabilities designated at fair value through profit or loss	
080	Deposits	
090	Debt securities issued	
100	Other financial liabilities	
110	Financial liabilities measured at amortised cost	44.420.017
120	Deposits	44.420.017
130	Debt securities issued	
140	Other financial liabilities	
150	Derivatives – Hedge accounting	
160	Fair value changes of the hedged items in portfolio hedge of interest rate risk	
170	Provisions	2.642.570
180	Pensions and other post employment defined benefit obligations	
190	Other long term employee benefits	
200	Restructuring	
210	Pending legal issues and tax litigation	477.167
220	Commitments and guarantees given	2.102.002
230	Other provisions	63.401
240	Tax liabilities	239.628
250	Current tax liabilities	96.971
260	Deferred tax liabilities	142.657
270	Share capital repayable on demand	
280	Other liabilities	3.133.855
290	Liabilities included in disposal groups classified as held for sale	1.814.983
300	TOTAL LIABILITIES	52.251.052

1. Balance Sheet Statement [Statement of Financial Position]

1.3 Equity

Description		30-09-2019
010	Capital	176.198.370
020	Paid up capital	176.198.370
030	Unpaid capital which has been called up	
040	Share premium	
050	Equity instruments issued other than capital	
060	Equity component of compound financial instruments	
070	Other equity instruments issued	
080	Other equity	
090	Accumulated other comprehensive income	491.375
095	Items that will not be reclassified to profit or loss	29.380
100	<i>Tangible assets</i>	
110	<i>Intangible assets</i>	
120	<i>Actuarial gains or (-) losses on defined benefit pension plans</i>	
122	<i>Non-current assets and disposal groups classified as held for sale</i>	
124	<i>Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates</i>	
320	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income</i>	29.380
330	<i>Hedge ineffectiveness of fair value hedges for equity instruments measured at fair value through other comprehensive income</i>	
340	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedged item]</i>	
350	<i>Fair value changes of equity instruments measured at fair value through other comprehensive income [hedging instrument]</i>	
360	<i>Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk</i>	
128	Items that may be reclassified to profit or loss	461.995
130	<i>Hedge of net investments in foreign operations [effective portion]</i>	
140	<i>Foreign currency translation</i>	
150	<i>Hedging derivatives. Cash flow hedges reserve [effective portion]</i>	
155	<i>Fair value changes of debt instruments measured at fair value through other comprehensive income</i>	461.995
165	<i>Hedging instruments [not designated elements]</i>	
170	<i>Non-current assets and disposal groups classified as held for sale</i>	
180	<i>Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates</i>	
190	Retained earnings	
200	Revaluation reserves	
210	Other reserves	(119.788.562)
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for	
230	Other	(119.788.562)
240	(-) Treasury shares	
250	Profit or loss attributable to owners of the parent	(4.584.569)
260	(-) Interim dividends	
270	Minority interests [Non-controlling interests]	
280	Accumulated Other Comprehensive Income	
290	Other items	
300	TOTAL EQUITY	52.316.615
310	TOTAL EQUITY AND TOTAL LIABILITIES	104.567.667