

BISON BANK, S.A.

1. Balance Sheet Statement [Statement of Financial Position]

1.1 Assets

Values in euros

Description	30/06/2024
010 Cash, cash balances at central banks and other demand deposits	134 033 211
020 Cash on hand	203
030 Cash balances at central banks	119 649 683
040 Other demand deposits	14 383 325
050 Financial assets held for trading	24 694
060 Derivatives	
070 Equity instruments	
080 Debt securities	24 694
090 Loans and advances	
096 Non-trading financial assets mandatorily at fair value through profit or loss	10 717 913
097 Equity instruments	10 717 913
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	130 163 916
142 Equity instruments	
143 Debt securities	130 163 916
144 Loans and advances	
181 Financial assets at amortised cost	80 077
182 Debt securities	
183 Loans and advances	80 077
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	50 000
270 Tangible assets	1 132 161
280 Property, Plant and Equipment	1 132 161
290 Investment property	
300 Intangible assets	688 070
310 Goodwill	
320 Other intangible assets	688 070
330 Tax assets	160 582
340 Current tax assets	67 922
350 Deferred tax assets	92 660
360 Other assets	9 576 258
370 Non-current assets and disposal groups classified as held for sale	
380 TOTAL ASSETS	286 626 881

Bison Bank, S.A.

Registered Office: Rua Barata Salgueiro, nº 33, Piso 0, 1250-042 Lisboa

Share Capital: 195.198.370 Euros

Unique Number of Legal Person: 502 261 722

1. Balance Sheet Statement [Statement of Financial Position]

1.2 Liabilities

Values in euros

Description		30/06/2024
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	233 824 513
120	Deposits	233 824 513
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	2 174 182
180	Pensions and other post employment defined benefit obligations	
190	Other long term employee benefits	
200	Restructuring	
210	Pending legal issues and tax litigation	81 279
220	Commitments and guarantees given	2 092 903
230	Other provisions	
240	Tax liabilities	263 164
250	Current tax liabilities	178 201
260	Deferred tax liabilities	84 964
270	Share capital repayable on demand	
280	Other liabilities	6 019 337
290	Liabilities included in disposal groups classified as held for sale	
300	TOTAL LIABILITIES	242 281 195

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1. Balance Sheet Statement [Statement of Financial Position]

1.3 Equity

Values in euros

Description		30/06/2024
010	Capital	195 198 370
020	Paid up capital	195 198 370
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	-1 691 065
095	Items that will not be reclassified to profit or loss	
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>	
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	-1 691 065
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>	-1 691 065
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	-150 359 725
220	Reserves or accumulated losses of investments in subsidiaries, joint ventures and associates accounted for	
230	Other	-150 359 725
240	(-) Treasury shares	
250	Profit or loss attributable to owners of the parent	1 198 107
260	(-) Interim dividends	
270	Minority interests [Non-controlling interests]	
280	Accumulated Other Comprehensive Income	
290	Other items	
300	TOTAL EQUITY	44 345 686
310	TOTAL EQUITY AND TOTAL LIABILITIES	286 626 881

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