

## SET OF ENTRY: Curr Acc Expected Loss Stage 1 (AC)

Posting Date	Valuta	Deal ID	Accounting Event	Accounting Event Type	10621001040 Current account assets Expected credit loss (stage 1)		51820121091 Current Account ECL Impairment Expense (stage 1)	
					Debit	Credit	Debit	Credit
02/01/2019	02/01/2019	501-PB_ACC-A-Dispo	Curr Acc Expected Loss Stage 1 (AC)	Impairment (general provision)		0.27 EUR	0.27 EUR	
03/01/2019	03/01/2019	501-PB_ACC-A-Dispo	Curr Acc Expected Loss Stage 1 (AC)	Impairment (general provision)	0.27 EUR			0.27 EUR
31/01/2019	31/01/2019	501-PB_ACC-A-Dispo	Curr Acc Expected Loss Stage 1 (AC)	Impairment (general provision)		4.40 EUR	4.40 EUR	
01/02/2019	01/02/2019	501-PB_ACC-A-Dispo	Curr Acc Expected Loss Stage 1 (AC)	Impairment (general provision)	4.40 EUR			4.40 EUR
20/03/2019	20/03/2019	501-PB_ACC-A-Dispo	Curr Acc Expected Loss Stage 1 (AC)	Impairment (general provision)		0.76 EUR	0.76 EUR	
21/03/2019	21/03/2019	501-PB_ACC-A-Dispo	Curr Acc Expected Loss Stage 1 (AC)	Impairment (general provision)	0.76 EUR			0.76 EUR

<b>bookingSortNo</b>	Booking sort number	10
<b>measureOrRatioDescription</b>	Name of booked measure/ratio	Posting Expected Credit Loss (ECL) pl INTEREST RATE INSTR.
<b>signOfMeasureOrRatio</b>	Sign of amount to be booked	-
<b>debitCreditSign</b>	Debit/Credit Sign	C
<b>genledAccountNumber</b>	Account number	51820121091
<b>genledAccountName</b>	Name of account	Current Account ECL Impairment Expense (stage 1)

<b>bookingSortNo</b>	Booking sort number	20
<b>measureOrRatioDescription</b>	Name of booked measure/ratio	Posting Expected Credit Loss (ECL) pl INTEREST RATE INSTR.
<b>signOfMeasureOrRatio</b>	Sign of amount to be booked	-
<b>debitCreditSign</b>	Debit/Credit Sign	D
<b>genledAccountNumber</b>	Account number	10621001040
<b>genledAccountName</b>	Name of account	Current account assets Expected credit loss (stage 1)

Entries generated for accounting event type "Impairment (general provision)" will be automatically reversed with next booking date and valuta +1.