

## SET OF ENTRY: Curr Acc Occurrence of Impairment AC

Posting Date	Valuta	Deal ID	Accounting Event	Accounting Event Type	10621003030 Current account assets Expected credit loss (stage 3)		51820323094 Current Account ECL Impairment Expense (stage 3)	
					Debit	Credit	Debit	Credit
31/12/2018	31/12/2018	518-JH_ACC-A-Dispo-Cust_Impairment	Curr Acc Occurrence of Impairment AC	Impairment		585.00 EUR	10	585.00 EUR

<b>bookingSortNo</b>	Booking sort number	10
<b>measureOrRatioDescription</b>	Name of booked measure/ratio	Risk Provision on Impairment Occurrence INTEREST RATE INSTR. VAE
<b>signOfMeasureOrRatio</b>	Sign of amount to be booked	-
<b>debitCreditSign</b>	Debit/Credit Sign	D
<b>genledAccountNumber</b>	Account number	51820323094
<b>genledAccountName</b>	Name of account	Current Account ECL Impairment Expense (stage 3)

<b>bookingSortNo</b>	Booking sort number	20
<b>measureOrRatioDescription</b>	Name of booked measure/ratio	Risk Provision on Impairment Occurrence INTEREST RATE INSTR. VAE
<b>signOfMeasureOrRatio</b>	Sign of amount to be booked	-
<b>debitCreditSign</b>	Debit/Credit Sign	C
<b>genledAccountNumber</b>	Account number	10621003030
<b>genledAccountName</b>	Name of account	Current account assets Expected credit loss (stage 3)

## SET OF ENTRY: Curr Acc Re-measurement of Impairment

Posting Date	Valuta	Deal ID	Accounting Event	Accounting Event Type	10621003030 Current account assets Expected credit loss (stage 3)		51820323094 Current Account ECL Impairment Expense (stage 3)	
					Debit	Credit	Debit	Credit
02/01/2019	02/01/2019	518-JH_ACC-A-Dispo-Cust_Impairment	Curr Acc Re-measurement of Impairment	Impairment	15	16.25 EUR		16.25 EUR

<b>bookingSortNo</b>	Booking sort number	10
<b>measureOrRatioDescription</b>	Name of booked measure/ratio	Posting impairment 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	10621003030
<b>genledAccountName</b>	Name of account	Current Account ECL Impairment Expense (stage 3)

<b>bookingSortNo</b>	Booking sort number	20
<b>measureOrRatioDescription</b>	Name of booked measure/ratio	Posting impairment 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	51820323094
<b>genledAccountName</b>	Name of account	Current Account ECL Impairment Expense (stage 3)