

# Accounting Information (Balance Sheet and P&L)

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Jabatix provides data marts that contain all the accounting information needed to compile the following reports. This allows all the requirements for **FinRep reports** (= **FINancial REPorting**) as defined by the **EBA** (= **E**uropean **B**anking **A**uthority) to be fulfilled.

- Balance sheet
- Profit and loss account
- Breakdown of financial assets and liabilities according to various criteria
- Breakdown of positions on the profit and loss account
- Impairment, collateral, commitments, guarantees and other obligations
- Geographical breakdown
- Group structure
- Breakdown of and changes in equity (cash flow statement)
- Associated persons
- Trading activities
- Fair value hierarchy
- Hedge accounting
- Book value using valuation methods

All the information required to differentiate between financial products and counterparties as well as all the individual components or valuation elements needed for the financial reports is contained in the data marts.

- Amortisation
- Fair value
- Accrual/deferral
- FX results
- Individual components in book values
  - Long-term receivables
  - Accrued/deferred interest/charge receivables/expenses
  - Premiums/discounts
  - FV change market/credit spread
- Individual components in the P&L account
  - Interest/charges income/expense
  - Trading/investment results
  - FX results
  - Impairment/write-off expense/unwinding

The data marts provided for the accounting information are explained in detail in the section [Data Marts, Analysis and Reports for Financial Accounting](#).

Below are some examples of financial reports in Jabatix based on these data marts:

# Accounting Information (Balance Sheet and P&L)

## Balance Sheet Statement [Statement of Financial Position]: Assets

			Carrying amount
			010
Cash, cash balances at central banks and other demand deposits		010	252,762,747.42
	Cash on hand	020	0.00
	Cash balances at central banks	030	0.00
	Other demand deposits	040	252,762,747.42
Financial assets held for trading		050	-37,372,080.64
	Derivatives	060	0.00
	Equity instruments	070	0.00
	Debt securities	080	140.75
	Loans and advances	090	-37,372,221.39
Non-trading financial assets mandatorily at fair value through profit or loss		096	-40,929.04
	Equity instruments	097	0.00
	Debt securities	098	-39.23
	Loans and advances	099	-40,889.81
Financial assets designated at fair value through profit or loss		100	-20,274,958.19
	Debt securities	120	-279.39
	Loans and advances	130	-20,274,678.80
Financial assets at fair value through other comprehensive income		141	-147,341,744.51
	Equity instruments	142	0.00

Fair value hierarchy: financial instruments at fair value

			Fair value hierarchy - Level 1	Fair value hierarchy - Level 2	Fair value
			010	020	
ASSETS		010	120,354,947.90	1,754,817.37	
	Financial assets held for trading	020	0.00	1,404,268.16	
		030	0.00	1,404,268.16	
	Derivatives	040	0.00	0.00	
	Equity instruments	050	0.00	0.00	
	Debt securities	060	0.00	0.00	
	Loans and advances	070	102.66	180,554.90	
	Financial assets designated at fair value through profit or loss	080	0.00	0.00	
		090	102.66	292.05	
	Equity instruments	100	0.00	180,262.85	
	Debt securities	110	120,354,845.24	169,994.31	
	Loans and advances	120	0.00	0.00	
	Available-for-sale financial assets	130	120,354,845.24	9,851.74	
		140	0.00	160,142.57	
	Derivatives ? Hedge accounting	150	0.00	0.00	
LIABILITIES		200	-9,694.82	-6,374,409.85	
	Financial liabilities held for trading	210	-9,694.82	-6,364,479.82	
		220	0.00	-6,364,479.82	
	Derivatives	230	-9,694.82	0.00	
	Short positions				

Special feature: If there are several business units to be consolidated in Jabatix, consolidated views of financial reports are available, including individual statements for each business unit.

# Accounting Information (Balance Sheet and P&L)

## Income Statement (Yearly)



		<i>Consol</i>	<i>EMEA Group</i>	<i>APAC</i>
		Carrying Amount Current	Carrying Amount Current	Carrying Amount Current
		1	1	1
Financial & operating income and expenses	1	189,922,868.91	113,304,837.70	76,618,031.21
Interest income	2	122,026,314.26	95,899,446.39	26,126,867.87
Cash & cash balances with central banks	3	227,699.50	129,032.02	98,667.48
Financial assets held for trading (if accounted for separately)	4	11,721,804.48	6,792,981.48	4,928,823.00
Financial assets designated at fair value through profit or loss (if accounted for separately)	5	15,953.42	15,924.54	28.88
Available-for-sale financial assets	6	20,948,917.67	10,477,462.71	10,471,454.96
Loans and receivables (including finance leases)	7	88,741,794.52	78,313,447.92	10,428,346.60
Held-to-maturity investments	8	0.00	0.00	0.00
Derivatives - Hedge accounting, interest rate risk	9	0.00	0.00	0.00
Other assets	10	370,144.67	170,597.72	199,546.95

The following standard functions are also available for reports defined in Jabatix:

- extensive [drilldown possibilities](#)
- possibility to [compare the report for different posting dates](#)
- [proof of rule for reporting contents](#)
- manual editing combined with consistency check