**Annex 1 to FMA Guidelines 2024/2: Information to be provided in accordance with level 1**

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| No. | Description |
| 1 | General presentation of the resolution entity and the resolution group |
| 1.1  | Description of the shareholder and investment structure (shares, voting rights, contractual/other commitments between shareholders and the group, dividend and liquidation claims, description of the resolution group and material restructurings for the last three years)  |
| 1.2  | Business model, business, risk and sustainability strategy, description of business areas and refinancing strategy (qualitative and quantitative) |
| 1.3  | Governing bodies and key governance committees as well as minutes for the last three financial years |
| 1.4  | Investor relations presentations for the last three financial years |
| 1.5  | Ratings reports for the last three financial years  |
| 1.6  | Minutes of ordinary/extraordinary general meetings for the last three financial years  |
| 1.7  | Information on the deposit insurance and investor compensation scheme, e.g. statutory and contractual interrelationships  |
| 1.8  | Initiated and/or failed recovery actions, including financial implications |
| 1.9  | Description of the situation that led to “failure or likely failure” |
| 1.10 | Internal and external assessments of the “failure or likely failure” situation for the last three financial years (if available) |
| 2 | Law and compliance |
| 2.1 | Basic documents, e.g. entity’s articles of association |
| 2.2 | Significant legal disputes (only relevant aspects), in particular pending and ongoing court proceedings, arbitration proceedings or mediation, as well as corresponding provisions and possible insurance claims (recourse) |
| 2.3 | Overview of all key trade mark and name rights as well as patents |
| 2.4 | Prospectuses and reports on financial instruments and liabilities |
| 2.5 | List of key contracts between the main legal entities, e.g. control contracts, profit transfer agreements, service contracts, letters of comfort, guarantees and sureties |
| 2.6 | Information on standard contracts, e.g. GTC |
| 2.7 | Overview of key contracts outside the EEA, indicating the choice of law and the place of jurisdiction |
| 2.8 | Information on compliance matters, e.g. compliance regulations and BCM, documents concerning compliance controls and processes, compliance reports for the last three financial years (regular and incident-related) |
| 3 | Audit reports and supervisory correspondence |
| 3.1  | Overview of supervisory approvals, licences, registrations, etc.  |
| 3.2  | Audit reports and other reports for the last three financial years  |
| 3.3  | All orders, requirements, fines, etc., imposed by supervisory and resolution authorities  |
| 3.4  | Supervisory correspondence |
| 4 | Planning documents, model documentation and valuation documents |
| 4.1  | Business planning |
| 4.2  | Description and explanation of the planning process |
| 4.3  | Analysis of historical planning accuracy |
| 4.4  | Key internal and external valuation documents for the last three financial years, e.g. due diligence reports on transactions executed or planned |
| 4.5  | Documentation and overview of portfolio purchases and sales, e.g. warranty and indemnification agreements |
| 4.6  | Documentation of transfer pricing, including country-by-country reporting pursuant to Parts II and III of the CbC Act (where applicable to resolution entity or group) |
| 4.7  | Most recent impairment tests of key subsidiaries  |
| 5 | Financial information |
| 5.1  | Annual and related audit reports (PGR/BA and IFRS) for the last three financial years, including reconciliations between internal and external reporting |
| 5.2  | Internal and external interim reports and monthly accounting statements since the last audited financial statements |
| 5.3  | Detailed background information on the explanations and details contained in the notes to the last audited balance sheet (PGR/BA and IFRS), in particular overview of provisions and contingent liabilities, overview of undisclosed reserves and hidden charges, and disclosure of intra-group receivables and liabilities |
| 5.4  | Detailed background information on the explanations in the notes to the income statement (PGR/BA and IFRS) for the last three financial years, in particular on segments, countries, client groups, margins, product groups, asset classes and categories of income and costs |
| 5.5  | Documentation of accounting policies applied (including methodology for deriving default probabilities, rating classes and collateral quality) |
| 5.6  | Current overview of income and costs per business segment, in particular description of extraordinary income/expenses and extraordinary provisions |
| 5.7  | Detailed information on changes in regulatory capital, including reconciliation with accounting capital  |
| 5.8  | Account framework  |
| 5.9  | Current summary of main book accounts (the reference date should correspond to the reference date used for level 2 accounting information) before and after consolidation  |
| 5.10  | Statement of provisions and expert opinions on pension provisions  |
| 6 | (Risk) controlling and other key functions |
| 6.1  | Regular and incident-related reports for all key management bodies/committees, etc. for the last three financial years (e.g. risk reporting, internal audit) |
| 6.2  | Information on the management of doubtful debts, including collateral valuation and historical (the last three years) and planned realisation rates |
| 6.3  | Explanation of internal rating procedures for borrowers, loans, issuers and issues, including a reconciliation of rating classes on default probabilities |
| 6.4  | Explanation of the models and procedures used for collateral valuation |
| 7 | Competitive position |
| 7.1  | Market and competition analysis for each segment, including a description of key competitors, market forecasts and market shares, and reports by consulting firms |
| 8 | Taxes |
| 8.1  | Taxation status for the last three financial years, including tax assessments and related tax returns, reconciliation of commercial balance sheet with tax balance sheet and overview of booked tax provisions |
| 8.2  | Tax audits for the last three financial years  |
| 8.3  | Historical and current tax rate of the group and/or the key legal (for the last three financial years)  |
| 8.4  | Taxation of foreign group companies and branches |
| 8.5  | Description of tax groups  |
| 8.6  | Tax planning, including presentation of the planned relevant tax rates and presentation of the actual taxes to be paid (where relevant, broken down by country)  |
| 8.7  | Overview and notes on deferred taxes  |
| 9 | Personnel and information technology |
| 9.1  | Key documents and reports on information technology, including description of data architecture and DORA- and ICT-relevant documentation |
| 9.2  | Organisational and personnel structure, in addition to the number, qualification and contract status of employees per business unit, personnel costs |
| 10 | Up-to-date data |
| 10.1  | Up-to-date trading results, including background information  |
| 10.2  | Internal reports on financial trends (income statement, balance sheet) since the last monthly accounting statement  |
| 11 | Information on special portfolios and other assets |
| 11.1  | Detailed information on key complex portfolios with securitisation structures (if available), e.g. on the basis of ESMA securitisation reports |
| 11.2  | Detailed information on key complex structured securities whose structure cannot be fully depicted by the standardised query of level 2, provided this is material for the valuation of the institution |
| 11.3  | Detailed information on key funding programmes, if there is pro rata underwriting of risk and the information is not publicly available  |
| 11.4  | Detailed information on special assets held, e.g. real estate portfolios (e.g. most recent valuation reports) |