

No.	IFRS Taxonomy element	Placement	Occurrence	Comments
1	Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	Material income and expense [abstract]	at least 10%	
2	Impairment loss recognised in profit or loss, loans and advances	Material income and expense [abstract]	at least 10%	
3	Reversal of impairment loss recognised in profit or loss, loans and advances	Material income and expense [abstract]	derived	
4	Gain on recovery of loans and advances previously written off	Material income and expense [abstract]	at least 10%	
5	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	Operating cash flow	at least 10%	
6	Loans to government	Loans and advances to customers	at least 10%	
7	Loans to government [member]	Classes of financial assets [axis]		
8	Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	Operating cash flow	at least 10%	
9	Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	Operating cash flow	at least 10%	
10	Adjustments for decrease (increase) in financial assets held for trading	Operating cash flow	at least 10%	
11	Adjustments for increase (decrease) in financial liabilities held for trading	Operating cash flow	at least 10%	
12	Adjustments for decrease (increase) in derivative financial assets	Operating cash flow	at least 10%	
13	Adjustments for increase (decrease) in derivative financial liabilities	Operating cash flow	at least 10%	
14	Bank acceptance assets	Miscellaneous assets (abstract)	at least 10%	label may need to be adjusted - suggestions welcome
15	Bank acceptance liabilities	Miscellaneous liabilities (abstract)	at least 10%	label may need to be adjusted - suggestions welcome
16	Derivative financial assets held for trading	Miscellaneous assets (abstract)	at least 10%	
17	Derivative financial liabilities held for trading	Miscellaneous liabilities (abstract)	at least 10%	
18	Derivative financial assets held for hedging	Miscellaneous assets (abstract)	at least 10%	
19	Derivative financial liabilities held for hedging	Miscellaneous liabilities (abstract)	at least 10%	
20	Occupancy expense	Material income and expense [abstract]	at least 10%	
21	Adjustment to profit (loss) for preference share dividends	Earnings per share	IAS 33.IE Example 12	
	REJECTED			
No.	IFRS Taxonomy element	Placement	Occurrence	Comments
1	Breakdown by customer type for deposits (such as consumer deposits and corporate deposits)			We already have "Types of customers [axis]" in IFRS 15. We think it could be given a common-practice reference (in addition to the IFRS 15 reference) and be reused for IFRS 9 (and any other) disclosures by type of customer. In this case we are also in favour of adding members for "consumer customers" and "corporate customers".
2	Loss on loans and advances written off	Material income and expense [abstract]	at least 10%	Under IFRS 9 expected credit loss model, assets shall be impaired before they are written off. Immediate write-off is potentially possible, although should be very rare, under IAS 39. We suggest not to add this element to avoid supporting a practice of writing off unimpaired assets.