

## Liabilities

Thousand BGN

Indicator	Q1 2023	Q2 2023	Q3 2023	Q4 2023	2023
<b>Financial liabilities held for trading</b>	<b>345 721</b>	<b>267 621</b>	<b>262 125</b>	<b>232 859</b>	<b>232 859</b>
Derivatives	345 721	267 621	262 125	232 859	232 859
Short positions	0	0	0	0	0
Deposits	0	0	0	0	0
Debt securities issued	0	0	0	0	0
Other financial liabilities	0	0	0	0	0
<b>Financial liabilities designated at fair value through profit or loss</b>	<b>4 626</b>	<b>4 524</b>	<b>4 065</b>	<b>3 165</b>	<b>3 165</b>
Deposits	0	0	0	0	0
Debt securities issued	0	0	0	0	0
Other financial liabilities	4 626	4 524	4 065	3 165	3 165
<b>Financial liabilities measured at amortised cost</b>	<b>140 593 057</b>	<b>140 683 720</b>	<b>143 778 926</b>	<b>150 138 950</b>	<b>150 138 950</b>
Deposits	137 510 469	138 453 028	141 306 968	147 306 697	147 306 697
Debt securities issued	1 525 055	1 526 553	1 722 526	1 894 230	1 894 230
Other financial liabilities	1 557 533	704 139	749 432	938 023	938 023
<b>Derivatives – Hedge accounting</b>	<b>189 868</b>	<b>326 834</b>	<b>126 498</b>	<b>161 655</b>	<b>161 655</b>
<b>Fair value changes of the hedged items in portfolio hedge of interest rate risk</b>	<b>-553</b>	<b>-898</b>	<b>-3 085</b>	<b>12 744</b>	<b>12 744</b>
<b>Provisions</b>	<b>414 875</b>	<b>373 054</b>	<b>355 169</b>	<b>411 309</b>	<b>411 309</b>
Pensions and other post employment defined benefit obligations	41 126	40 423	40 620	46 371	46 371
Other long term employee benefits	0	0	0	0	0
Restructuring	7 223	6 715	6 350	25 188	25 188
Pending legal issues and tax litigation	70 697	72 342	72 262	71 966	71 966
Commitments and guarantees given	265 604	252 881	235 123	263 180	263 180
Other provisions	30 225	693	814	4 604	4 604
<b>Tax liabilities</b>	<b>140 023</b>	<b>144 324</b>	<b>199 978</b>	<b>124 409</b>	<b>124 409</b>
Current tax liabilities	63 904	68 463	124 376	50 081	50 081
Deferred tax liabilities	76 119	75 861	75 602	74 328	74 328
<b>Share capital repayable on demand</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other liabilities</b>	<b>1 491 471</b>	<b>952 644</b>	<b>1 052 279</b>	<b>970 780</b>	<b>970 780</b>
<b>Liabilities included in disposal groups classified as held for sale</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>143 179 088</b>	<b>142 751 823</b>	<b>145 775 955</b>	<b>152 055 871</b>	<b>152 055 871</b>

Source: BNB