



Communication Department

PRESS RELEASE

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The Banco de España publishes the primary public financial statements of credit institutions

The Banco de España is commencing publication on a quarterly basis, of the individual and consolidated primary public financial statements of credit institutions, entity by entity, in accordance with the provisions of Circular 2/2020, of 11 June 2020. This Circular, which, inter alia, amends Rules 4 and 5 of Circular 4/2017 on public and confidential financial reporting rules and formats for credit institutions, establishes that the dissemination of the primary public financial statements is the responsibility of the Banco de España, irrespective of whether, as has been the case hitherto, it continues to be carried out by the representative associations of credit institutions.

This change in Circular 4/2017 affects only the process of dissemination of the information in the primary public financial statements and does not change the requirements relating to the reporting of this information by credit institutions to the Banco de España or the review and quality control processes performed by the latter. Until the entry into force of Circular 2/2020, the Banco de España sent this information to the representative associations of credit institutions, who took charge of its dissemination. Following this regulatory change, the Banco de España, as part of its commitment to improve the transparency of the information on credit institutions in Spain, will disseminate this information on its website, on a quarterly basis.

The primary financial statements comprise the balance sheet, income statement, the statement of recognised income and expense, the statement of changes in equity and the cash flow statement.

The publication of these statements by the Banco de España starts with the data corresponding to 2020 Q2. In addition, time series are provided back to March 2018, when the credit institutions first reported the information using the public statement formats established in Circular 4/2017.

The information may be accessed at the Banco de España's website, directly through the Banking Supervision section, using the following link [Primary public financial statements of credit institutions](#), or through the subject [Financial and prudential information from credit institutions](#) of the Statistics section.

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