

**PUBLICATION BY THE BANCO DE ESPAÑA OF THE PRIMARY PUBLIC FINANCIAL STATEMENTS OF CREDIT INSTITUTIONS**

In September 2020 the Banco de España began the quarterly publication of the **individual and consolidated primary public financial statements of credit institutions on an institution-by-institution basis**, in accordance with the provisions of Circular 2/2020 of 11 June 2020. Until the entry into force of this circular, the Banco de España sent this information to the associations representing credit institutions, which were in charge of disseminating them. Following the regulatory change, the Banco de España, as part of its commitment to

enhancing the transparency of information on credit institutions in Spain, publishes them quarterly on its website.

Primary financial statements comprise the balance sheet, the income statement, the statement of comprehensive income, the statement of changes in equity and the cash flow statement. The publication began with the data for 2020 Q2 and includes the retrospective series of these statements since March 2018.<sup>1</sup>

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<sup>1</sup> The information is directly available on the Supervision section, at <https://www.bde.es/bde/en/areas/supervision/estados-financieros-publicos-primarios-de-las-entidades-de-credito-2b306d3fa9e4471.html> or on the website's Statistics section, at [https://www.bde.es/webbde/en/estadis/infoest/temas/te\\_ifycir.html](https://www.bde.es/webbde/en/estadis/infoest/temas/te_ifycir.html). The release calendar for this information can be found at [https://www.bde.es/bde/en/areas/estadis/relacionados/Calendarios/Calendarios\\_de\\_\\_1931fa955514921.html](https://www.bde.es/bde/en/areas/estadis/relacionados/Calendarios/Calendarios_de__1931fa955514921.html).