

## Annex II Part 3

## Variable elements of remuneration (Article 94 of Directive 2013/36 EU)

| Directive 2013/36/EU | Addressee  | Scope                                  | Provisions                               | Information to disclose  | Exercised (Y/N/NA)   | References | Available in EN (Y/N)  | Details / Comments |   |
|----------------------|--|--|--|--|--|------------|--|--------------------|---|
| 010                  | <i>Date of the last update of information in this template</i> |  |  | 30 June 2022   |  |            |  |                    |   |
| 020                  | Article 94(1)(g)(i)  | Member States or Competent Authorities | Credit Institutions and Investment firms | Maximum ratio between the variable and fixed components of remuneration (% set in national law calculated as variable component divided by fixed component of remuneration)  | 100%   | Y          | Credit Institutions Act, Article 100 a paragraph 1               | Y                  | – |
| 030                  | Article 94(1)(g)(ii)   | Member States or Competent Authorities | Credit Institutions and Investment firms | Maximum level of the ratio between the variable and fixed components of remuneration which may be approved by shareholders or owners or members of the institution (% set in national law calculated as variable component divided by fixed component of remuneration) | 200%   | Y          | Credit Institutions Act, Article 100 a paragraphs 2, 3, 4, and 5 | Y                  | – |
| 040                  | Article 94(1)(g)(iii)  | Member States or Competent Authorities | Credit Institutions and Investment firms | Maximum part of the total variable remuneration to which the discount rate may be applied (% of the total variable remuneration)   | –  | N          | –  | –                  | – |
| 050                  | Article 94(1)(l)   | Member States or Competent Authorities | Credit Institutions and Investment firms | Description of any restriction on the types and designs or prohibitions of instruments that can be used for the purposes of awarding variable remuneration   | To award variable remuneration, credit institutions may use the types of instruments in the form of ordinary shares of a credit institution which is their direct or indirect parent or in the form of instruments linked to ordinary shares of the credit institution which is their direct or indirect parent and which have an embedded clause that limits the maximum allowed value of instruments to their value on the date the remuneration was awarded, only if the management of capital at the level of the group of credit institutions of which the credit institution is a member prevents or significantly hinders the use of instruments issued by the credit institution itself. | Y          | Credit Institutions Act, Article 100 b                           | Y                  | – |