

# **Ordinance No 1 of the BNB of 13 November 2025 on the Format and Content of the Bulgarian National Bank's Balance Sheet**

(published in the Darjaven Vestnik, issue 104 of 5 December 2025, in force from the date of enforcement of the Law on the Bulgarian National Bank, published in the Darjaven Vestnik, issue 13 of 13 February 2024)

## **Subject**

**Article 1.** This Ordinance shall establish the format and content of the annual balance sheet and the profit and loss account of the Bulgarian National Bank (BNB, the Bank), as well as the weekly and monthly balance sheet in accordance with Guideline (EU) 2024/2941 of the European Central Bank of 14 November 2024 on the legal framework for accounting and financial reporting in the European System of Central Banks (ECB/2024/31) (Guideline ECB/2024/31).

## **Annual Balance Sheet and Profit and Loss Account**

**Article 2.** (1) The Bulgarian National Bank shall prepare an annual balance sheet in accordance with Appendix VIII to Guideline ECB/2024/31 and in the format set out in Appendix No 1. The BNB annual balance sheet shall be prepared using data as of the last business day of the preceding year.

(2) The Bulgarian National Bank shall prepare a profit and loss account in accordance with Annex IX to Guideline ECB/2024/31 in the format set out in Appendix No 2. The profit and loss account shall be prepared using data as of the last business day of the preceding year.

## **Monthly Balance Sheet**

**Article 3.** The Bulgarian National Bank shall prepare a monthly balance sheet using data as of the last business day of the preceding month in the format set out in Appendix No 3.

## **Weekly Balance Sheet**

**Article 4.** The Bulgarian National Bank shall prepare a weekly balance sheet using data as of the last business day of the preceding week in the format set out in Appendix No 4.

## **Publication**

**Article 5.** The Bulgarian National Bank shall publish on its website the balance sheet and the profit and loss account under this Ordinance.

## **Transitional and Final Provisions**

**§ 1.** This Ordinance is issued on the grounds of Article 7, paragraph 5 in connection with § 6, paragraph 1 of the Law on the Bulgarian National Bank (Darjaven Vestnik, issue 13 of 2024) and adopted by Resolution No 531 of 13 November 2025 of the Governing Council of the Bulgarian National Bank.

**§ 2.** This Ordinance shall come into force from the date of enforcement of the Law on the Bulgarian National Bank (Darjaven Vestnik, issue 13 of 2024).

**§ 3.** The entry into force of this Ordinance shall repeal Ordinance No 1 on the Format and Contents of Separate Balance Sheets of the Issue and Banking Departments and of the Consolidated Statement of Financial Position of the Bulgarian National Bank (adopted by the Governing Council of the Bulgarian National Bank on 10 January 2018, published in the Darjaven Vestnik, issue 11 of 2018; amended, issue 38 of 2018).



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Appendix No 1 to Article 2,  
paragraph 1

## Annual Balance Sheet of the Bulgarian National Bank

| (EUR thousand)   |                |               |  |                |               |
|--|----------------|---------------|--|----------------|---------------|
| Assets   | Reporting year | Previous year | Liabilities  | Reporting year | Previous year |
| 1. Gold and gold receivables<br>2. Claim on non-euro area residents denominated in foreign currency<br>2.1. Receivables from the IMF<br>2.2. Balances with banks and security investments, external loans and other external assets<br>3. Claims on euro area residents denominated in foreign currency<br>4. Claims on non-euro area residents denominated in euro<br>4.1. Balances with banks, security investments and loans<br>4.2. Claims arising from the credit facility under ERM II<br>5. Lending to euro area credit institutions related to monetary policy operations denominated in euro<br>5.1. Main refinancing operations<br>5.2. Longer-term refinancing operations<br>5.3. Fine-tuning reverse operations<br>5.4. Structural reverse operations<br>5.5. Marginal lending facility<br>5.6. Credits related to margin calls<br>6. Other claims on euro area credit institutions denominated in euro<br>7. Securities of euro area residents denominated in euro<br>7.1. Securities held for monetary policy purposes<br>7.2. Other securities<br>8. General government debt denominated in euro<br>9. Intra-Eurosystem claims<br>9.1. Participating interest in the ECB<br>9.2. Claims equivalent to the transfer of foreign reserves<br>9.3. Claims related to TARGET<br>9.4. Net claims related to the allocation of euro banknotes within the Eurosystem<br>9.5. Other claims within the Eurosystem (net)<br>10. Items in the course of settlement<br>11. Other assets<br>11.1. Coins of the euro area<br>11.2. Tangible and intangible fixed assets<br>11.3. Other financial assets<br>11.4. Off-balance-sheet instruments<br>11.5. Accruals and prepaid expenditure<br>11.6. Sundry |                |               | 1. Banknotes in circulation<br>2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro<br>2.1. Current accounts (covering the minimum reserve system)<br>2.2. Deposit facility<br>2.3. Fixed-term deposits<br>2.4. Fine-tuning reverse operations<br>2.5. Deposits related to margin calls<br>3. Other liabilities to euro area credit institutions denominated in euro<br>4. Debt certificates issued<br>5. Liabilities to other euro area residents denominated in euro<br>5.1. General government<br>5.2. Other liabilities<br>6. Liabilities to non-euro area residents denominated in euro<br>7. Liabilities to euro area residents denominated in foreign currency<br>8. Liabilities to non-euro area residents denominated in foreign currency<br>8.1. Deposits, balances and other liabilities<br>8.2. Liabilities arising from the credit facility under ERM II<br>9. Counterpart of special drawing rights allocated by the IMF<br>10. Intra-Eurosystem liabilities<br>10.1. Liabilities equivalent to the transfer of foreign reserves<br>10.2. Liabilities related to TARGET<br>10.3. Net liabilities related to the allocation of euro banknotes within the Eurosystem<br>10.4. Other liabilities within the Eurosystem (net)<br>11. Items in the course of settlement<br>12. Other liabilities<br>12.1. Off-balance-sheet instruments<br>12.2. Accruals and income collected in advance<br>12.3 Sundry<br>13. Provisions<br>13.1. Risk provisions<br>13.2. Other provisions<br>14. Revaluation accounts<br>15. Capital and reserves<br>15.1. Statutory capital<br>15.2. Reserves<br>16. Accumulated losses carried forward<br>17. Profit/loss for the year |                |               |
| Total assets   |                |               | Total liabilities  |                |               |
| Totals/sub-totals may not add up due to rounding.  |                |               |  |                |               |



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Appendix No 2 to Article 2,  
paragraph 2

### Profit and Loss Account of the Bulgarian National Bank

| (EUR thousand)  |                |               |
|---|----------------|---------------|
| Profit and loss account for the year ending 31 December ...                       | Reporting year | Previous year |
| 1. Net interest income/(expense)  |                |               |
| 1.1. <i>Interest income</i>   |                |               |
| 1.2. <i>Interest expense</i>  |                |               |
| 2. Net result of financial operations and write-downs                             |                |               |
| 2.1. <i>Realised gains/losses arising from financial operations</i>               |                |               |
| 2.2. <i>Write-downs on financial assets and positions</i>                         |                |               |
| 3. Net result of pooling of monetary income                                       |                |               |
| 4. Net income/(expense) from fees and commissions                                 |                |               |
| 5. Income from equity instruments and participating interests                     |                |               |
| 6. Other income   |                |               |
| 7. Staff costs  |                |               |
| 8. Administrative expenses  |                |               |
| 9. Depreciation of tangible and intangible fixed assets                           |                |               |
| 10. Banknote production services  |                |               |
| 11. Other expenses  |                |               |
| Profit/(loss) before the transfer (to)/from 'Risk provisions' and 'Other charges' |                |               |
| 12. Transfer (to)/from 'Risk provisions'  |                |               |
| 13. Income tax and other government charges on income                             |                |               |
| Profit/(loss) for the year  |                |               |



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Appendix No 3 to Article 3

### Monthly Balance Sheet of the Bulgarian National Bank as of.....

| ASSETS<br>EUR thousand  | LIABILITIES<br>EUR thousand  |
|---|--|
| 1. Gold and gold receivables<br>2. Claim on non-euro area residents denominated in foreign currency<br>3. Claims on euro area residents denominated in foreign currency<br>4. Claims on non-euro area residents denominated in euro<br>5. Lending to euro area credit institutions related to monetary policy operations denominated in euro<br>6. Other claims on euro area credit institutions denominated in euro<br>7. Securities of euro area residents denominated in euro<br>8. General government debt denominated in euro<br>9. Intra-Eurosystem claims<br>10. Items in the course of settlement<br>11. Other assets | 1. Banknotes in circulation<br>2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro<br>3. Other liabilities to euro area credit institutions denominated in euro<br>4. Debt certificates issued<br>5. Liabilities to other euro area residents denominated in euro<br>6. Liabilities to non-euro area residents denominated in euro<br>7. Liabilities to euro area residents denominated in foreign currency<br>8. Liabilities to non-euro area residents denominated in foreign currency<br>9. Counterpart of special drawing rights allocated by the IMF<br>10. Intra-Eurosystem liabilities<br>11. Items in the course of settlement<br>12. Other liabilities<br>13. Provisions<br>14. Revaluation accounts<br>15. Capital and reserves<br>15.1. Statutory capital<br>15.2. Reserves<br>16. Accumulated losses carried forward<br>17. Profit/(loss) for the year |
| <b>TOTAL ASSETS</b>   | <b>TOTAL LIABILITIES</b>   |



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Appendix No 4 to Article 4

**Weekly Balance Sheet of the Bulgarian National Bank as of.....**

| ASSETS<br>EUR thousand  | LIABILITIES<br>EUR thousand  |
|---|--|
| 1. Gold and gold receivables<br>2. Claim on non-euro area residents denominated in foreign currency<br>3. Claims on euro area residents denominated in foreign currency<br>4. Claims on non-euro area residents denominated in euro<br>5. Lending to euro area credit institutions related to monetary policy operations denominated in euro<br>6. Other claims on euro area credit institutions denominated in euro<br>7. Securities of euro area residents denominated in euro<br>8. General government debt denominated in euro<br>9. Intra-Eurosystem claims<br>10. Items in the course of settlement<br>11. Other assets | 1. Banknotes in circulation<br>2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro<br>3. Other liabilities to euro area credit institutions denominated in euro<br>4. Debt certificates issued<br>5. Liabilities to other euro area residents denominated in euro<br>6. Liabilities to non-euro area residents denominated in euro<br>7. Liabilities to euro area residents denominated in foreign currency<br>8. Liabilities to non-euro area residents denominated in foreign currency<br>9. Counterpart of special drawing rights allocated by the IMF<br>10. Intra-Eurosystem liabilities<br>11. Items in the course of settlement<br>12. Other liabilities<br>13. Provisions<br>14. Revaluation accounts<br>15. Capital and reserves<br>15.1. Statutory capital<br>15.2. Reserves<br>16. Accumulated losses carried forward<br>17. Profit/(loss) for the year |
| TOTAL ASSETS  | TOTAL LIABILITIES  |