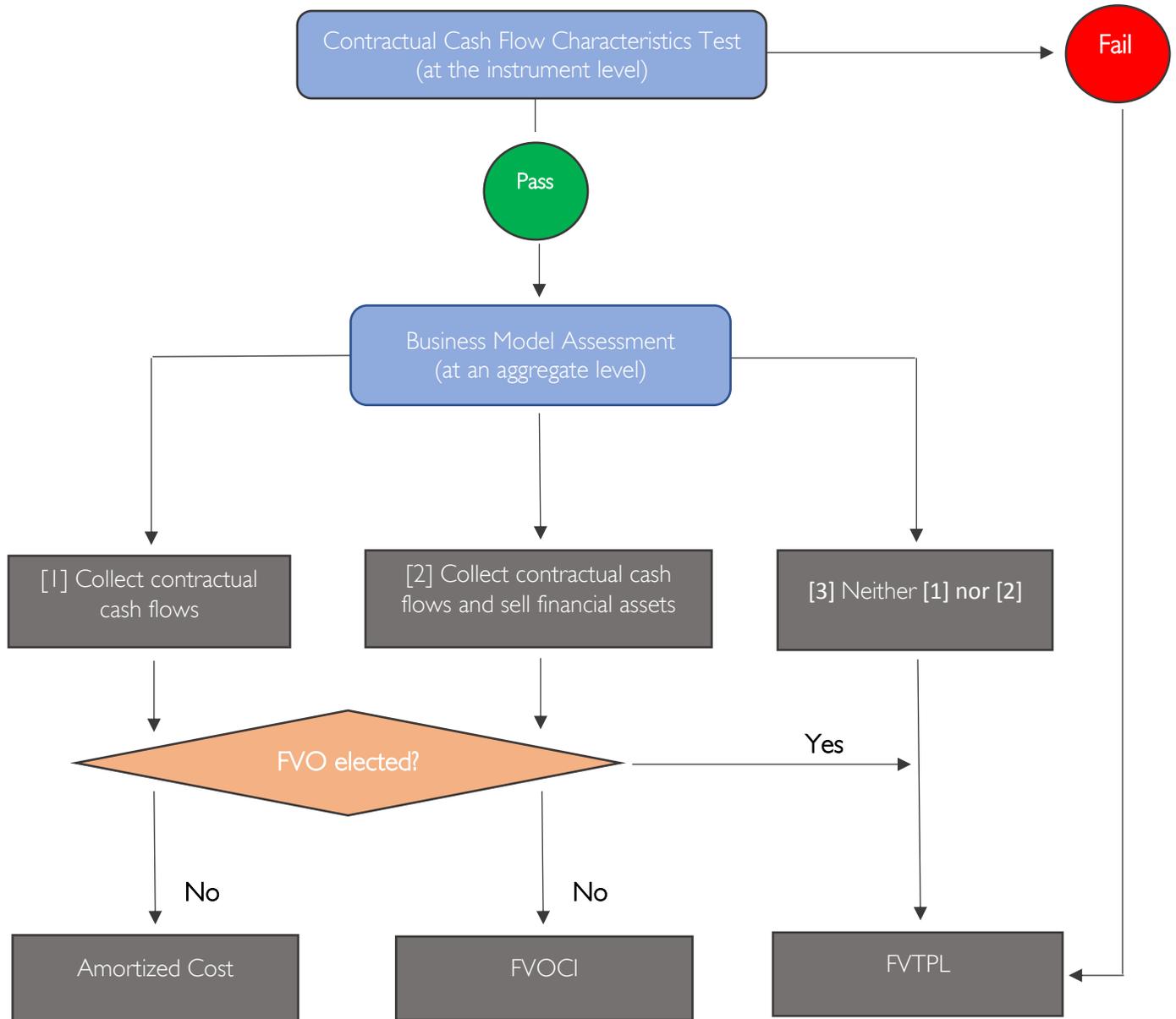


Figure I. Classification of Debt Instruments



FVO: Conditional fair value option
 FVOCI: Fair value through other comprehensive income
 FVTPL: Fair value through profit and loss

Source: EY