Quantitative

Reconciliation of opening to closing amounts of loss allowance showing key drivers of change

Reconciliation of opening to closing amounts of gross carrying amounts showing key drivers of change

Gross carrying amounts by credit risk grade

Write off, recoveries and modifications

Qualitative

Inputs, assumptions and estimation techniques for estimating ECL

Inputs, assumptions and estimation techniques to determine significant increases in credit risk and default

Inputs, assumptions and estimation techniques to determine credit impaired

Write off policies, modification policies and collateral