



MINISTRY OF  
**FINANCE OF**  
UKRAINE

# STATE-OWNED BANKS

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NON-PERFORMING LOANS STATUS AND RESOLUTION REPORT

*(II HALF 2025)*



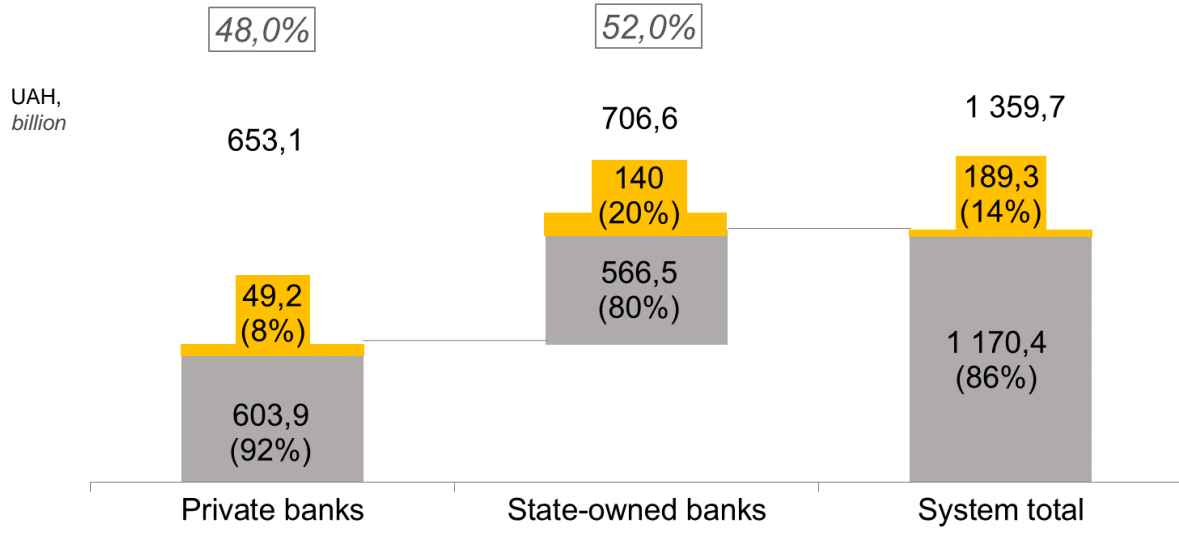
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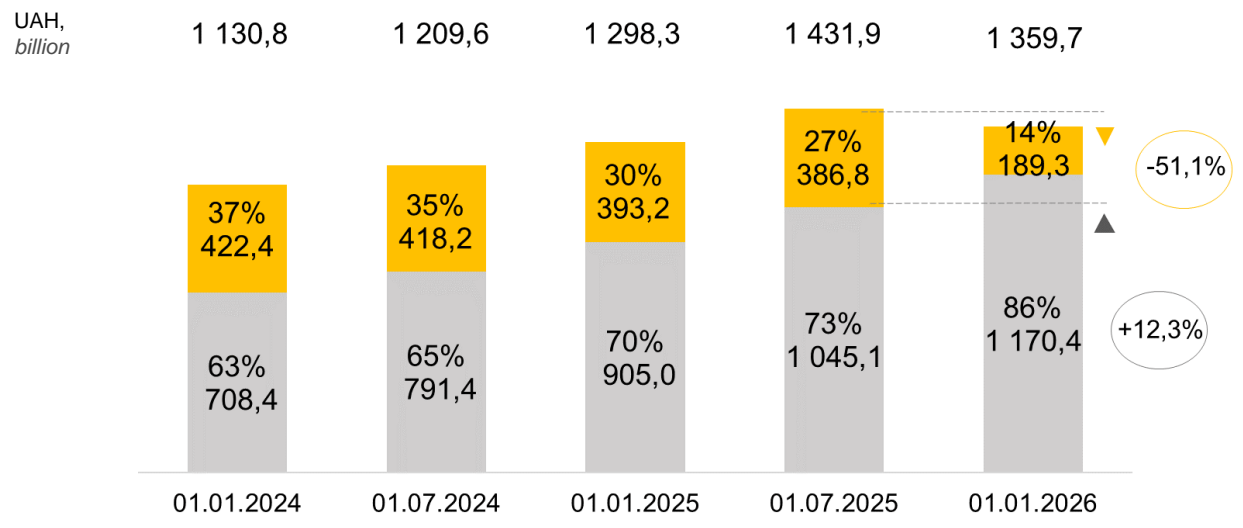
# Status of the banking sector loan portfolio as of 01/01/2026

■ Non-performing    ■ Performing  
xx% – share of the sector in the banking system

Current status



Change



- More than a third of the volume of non-performing loan portfolios of Ukrainian banks is non-performing loans (74%, or UAH 140 billion), accumulated in public sector banks.
- The share of NPLs in the Ukrainian banking sector continues to decrease, decreasing to 14%.
- This is a significant improvement compared to previous years (about 37% in 2023 and 30% in 2024).
- The decrease was due to the write-off of a large amount of old non-performing assets and the growth in the volume of new high-quality loans.
- In the Ukrainian banking system, the highest NPL level (20%) is in state-owned banks, while private banks have the lowest (8%).

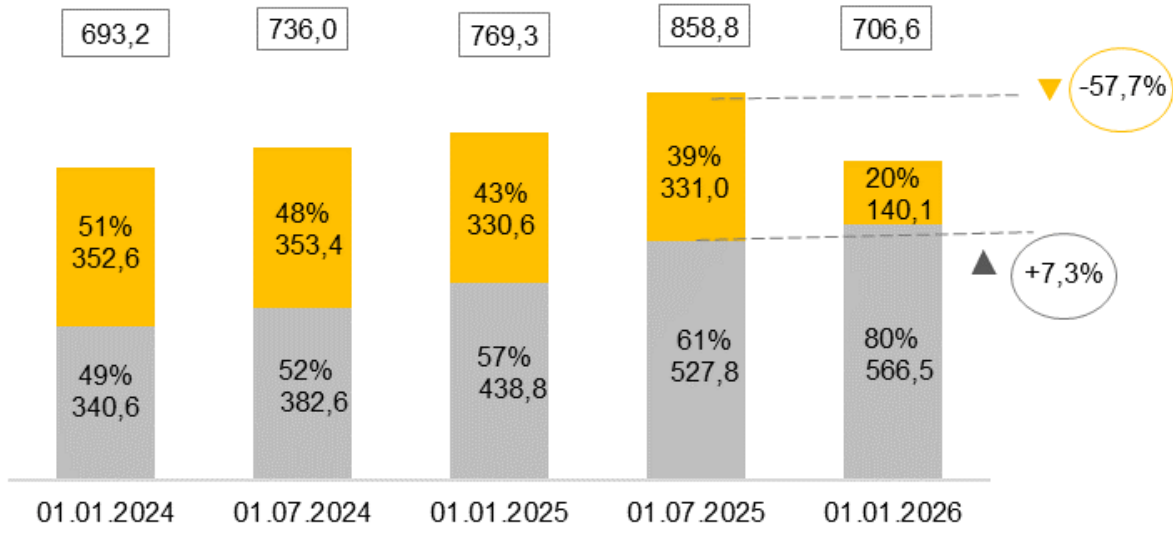


# Loan portfolio of public sector banks as of 01.01.2026

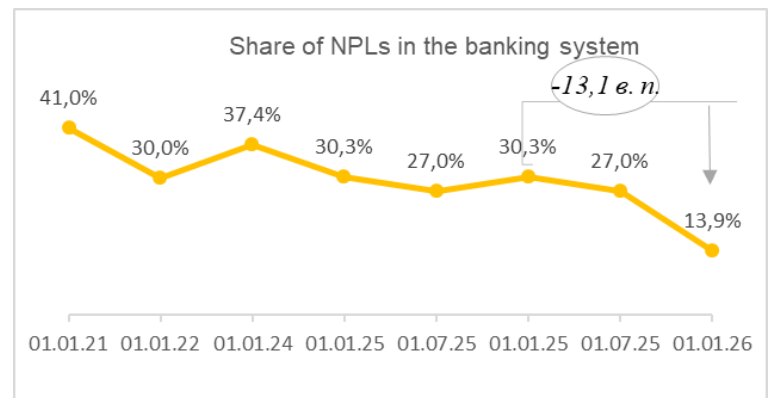
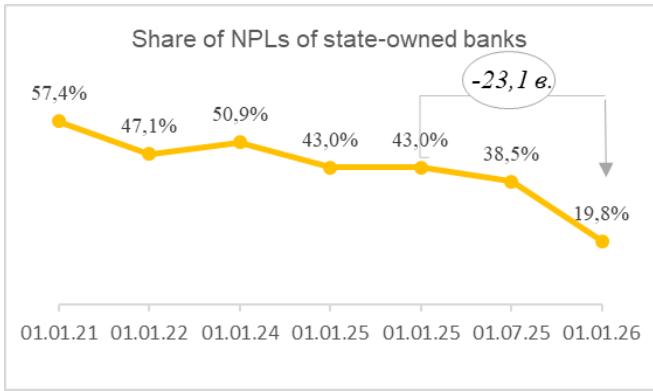
■ Non-performing    ■ Performing  
xx – Total sector volume

Change

UAH, billion



- As of 01.01.2026, 74% of the total volume of non-performing loans was concentrated in public sector banks.
- During the reporting period, the portfolio of non-performing loans of public sector banks decreased by 57.7%, or by UAH 190.9 billion. (of which over UAH 170 billion. non-performing assets of JSC CB "PrivatBank") and amounted to UAH 140.1 billion.
- At the same time, the volume of performing loans provided by public sector banks increased by 7.3%, or by UAH 38.7 billion.
- This led to a decrease in the share of NPLs by 23.1 in the loan portfolio of public sector banks from 43.0% as of 01.01.2025 to 19.8% as of 01.01.2026

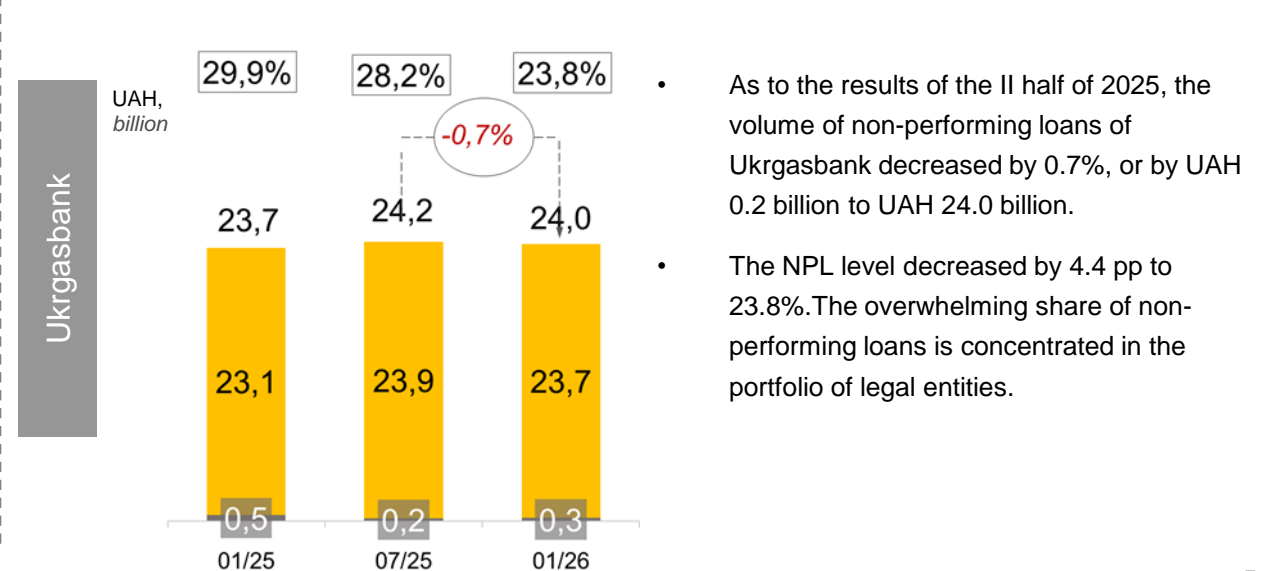
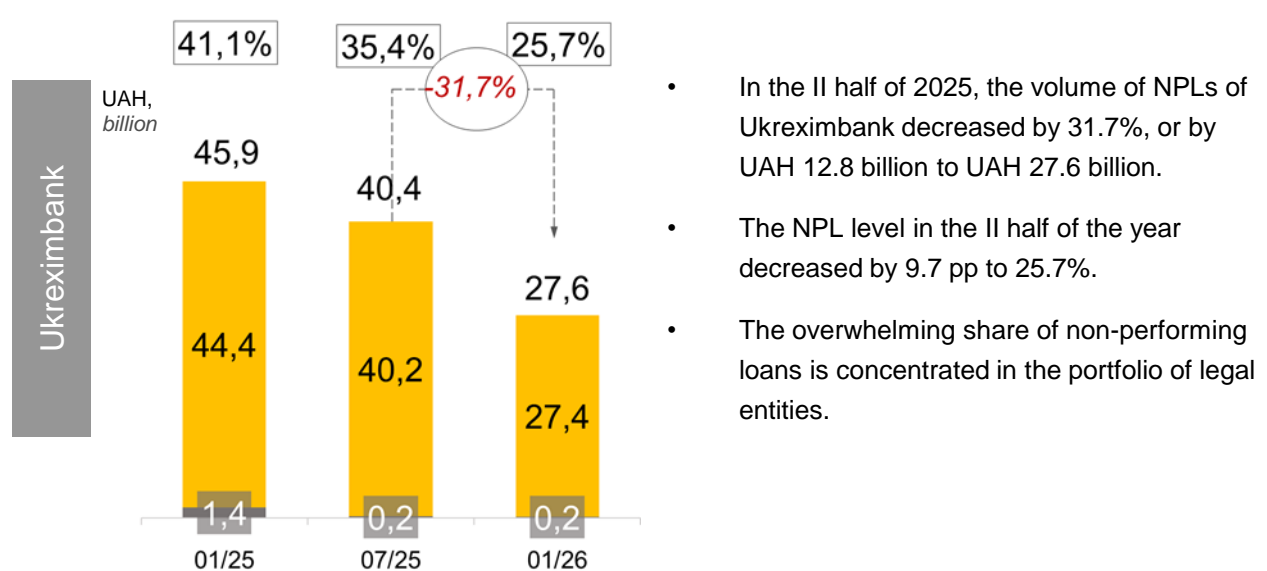
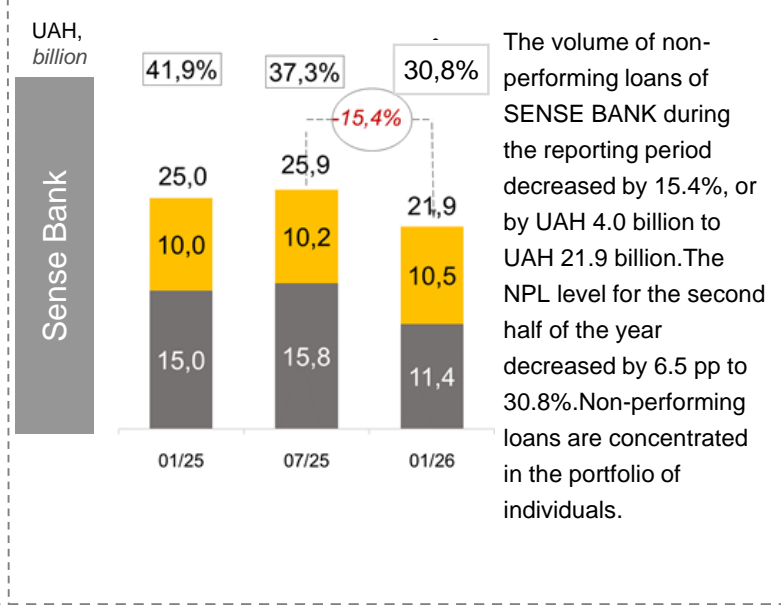
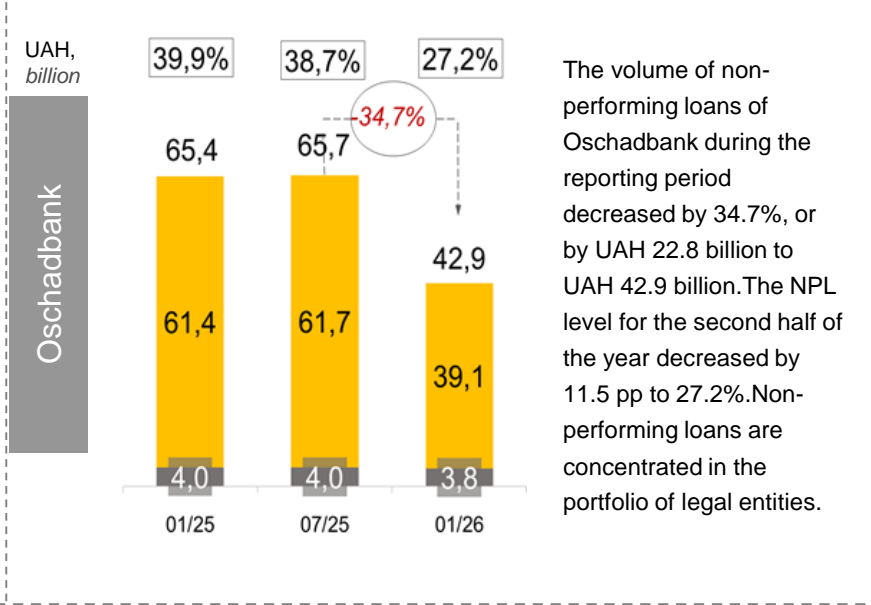
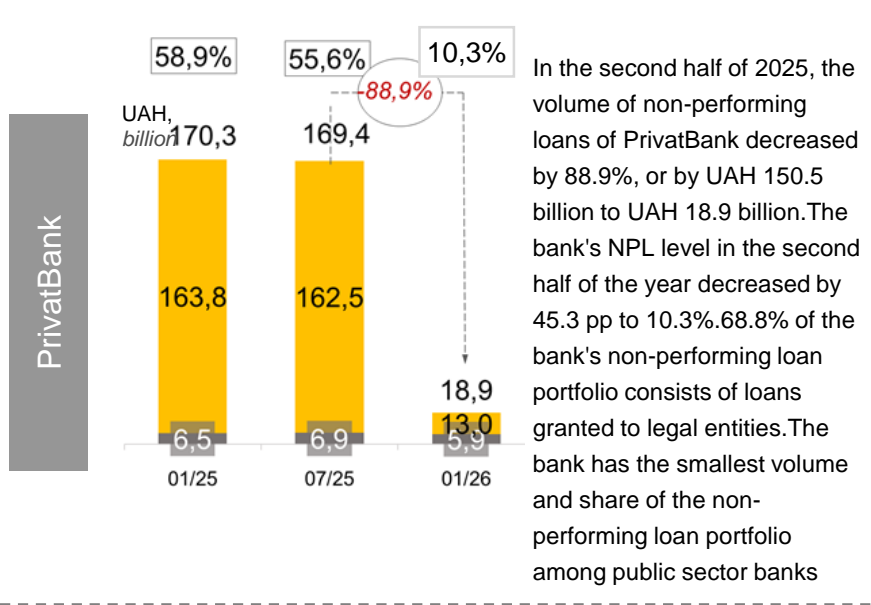


Source: NBU official web site (statistical reporting forms No.600, No.10)



# Public sector banks' NPL: current status as of 01/01/2026

■ Legal entities    ■ Private individuals  
xx% – share of loan portfolio



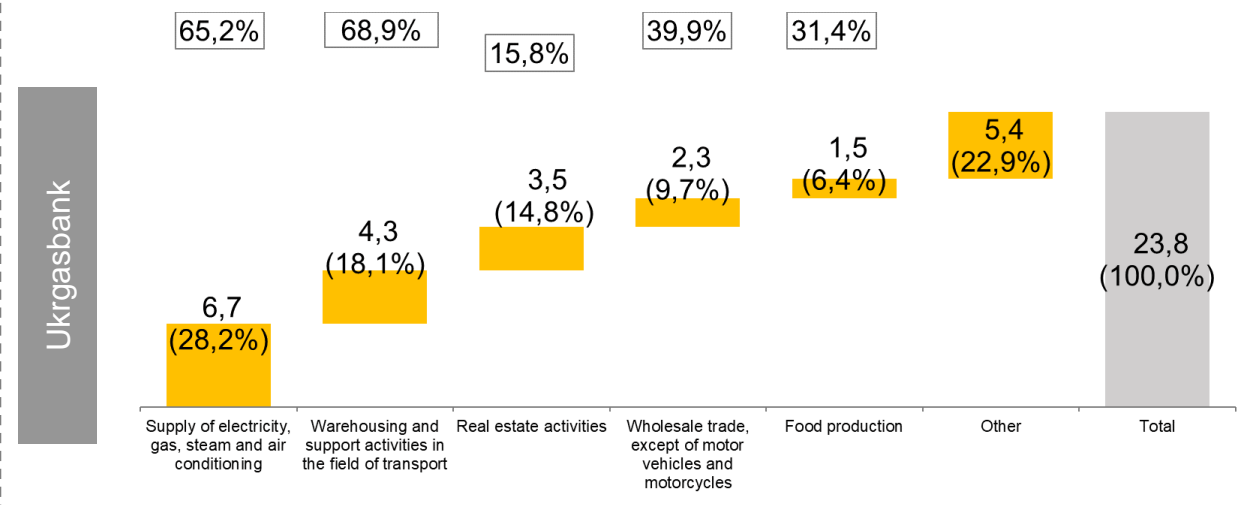
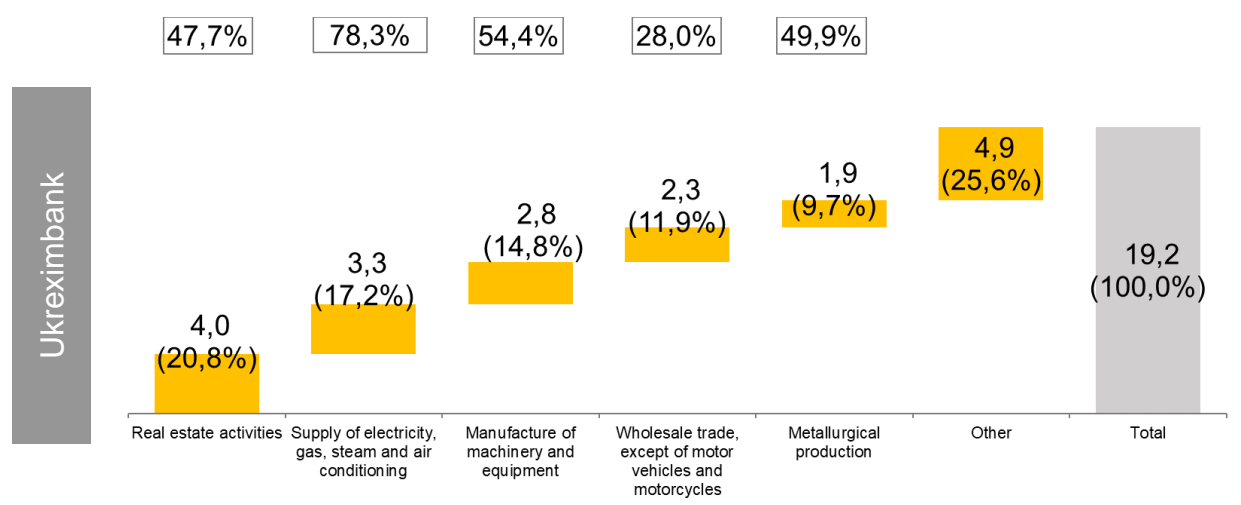
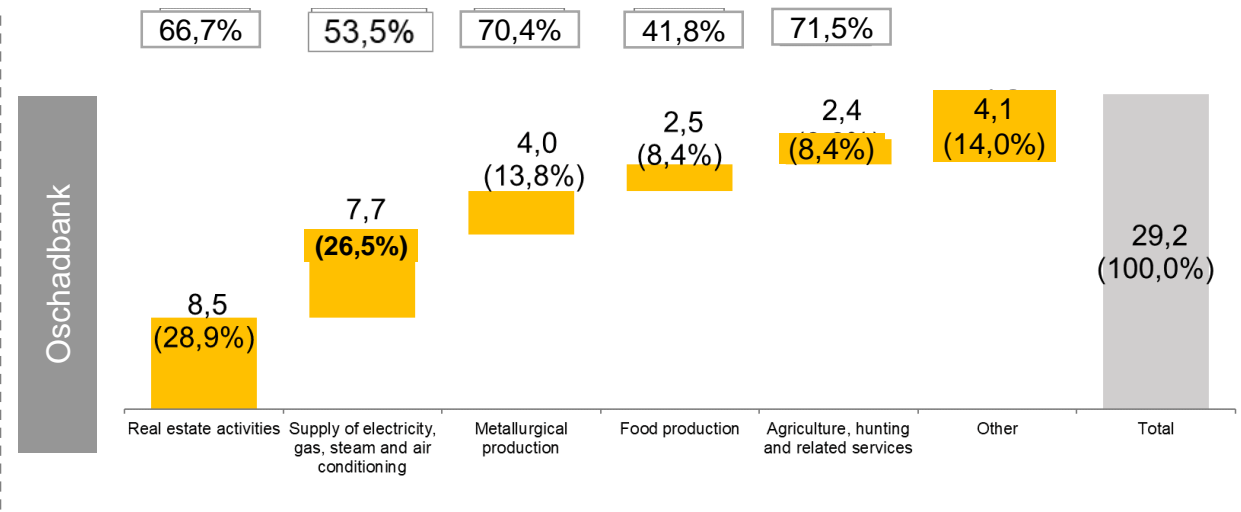
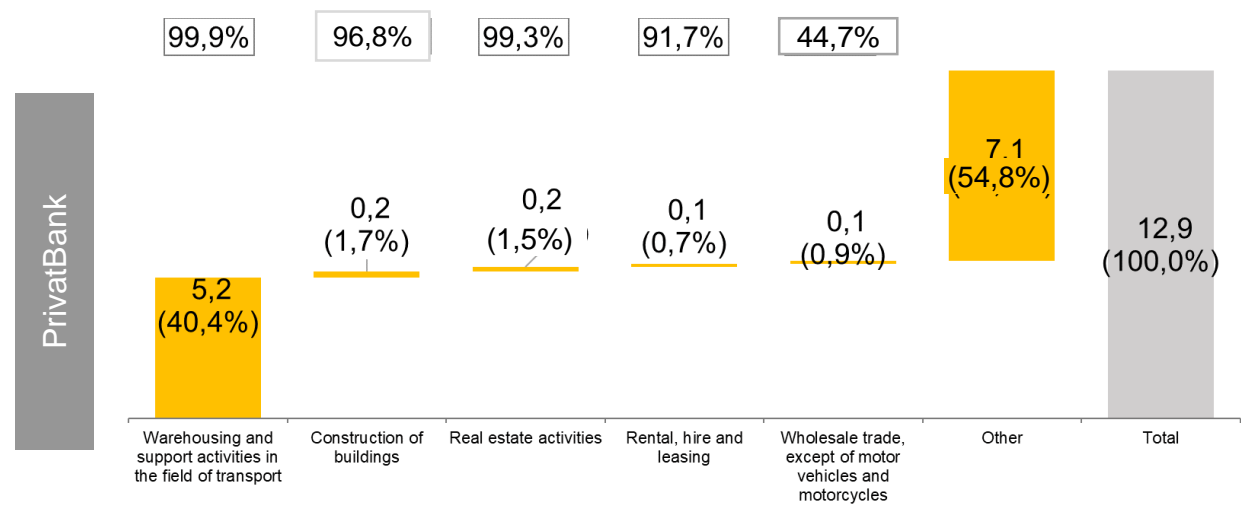
Source: NBU official web site



# Corporate NPL by sector of economy as of 01/01/2026

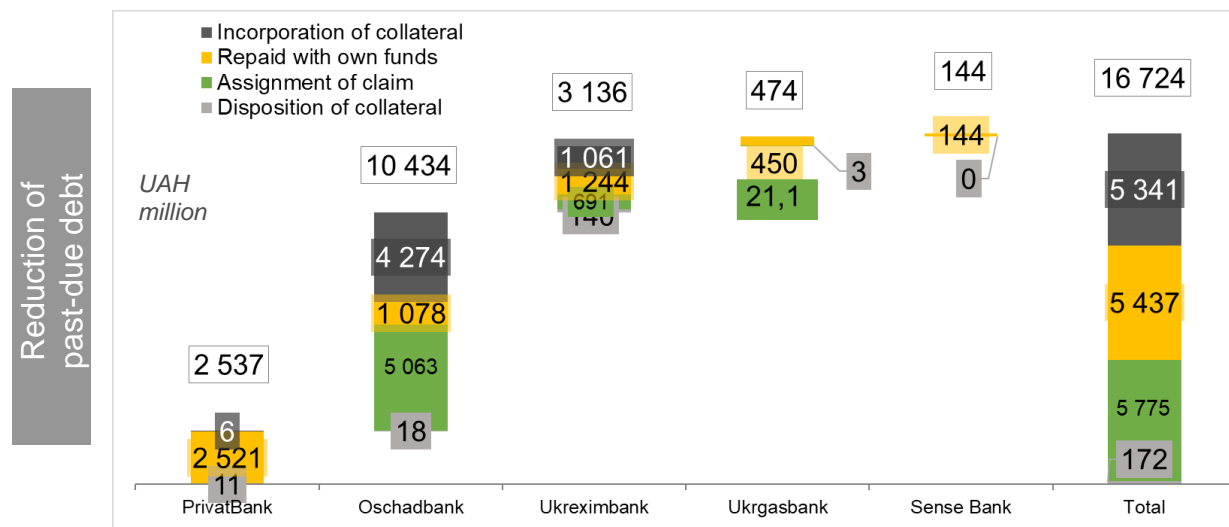
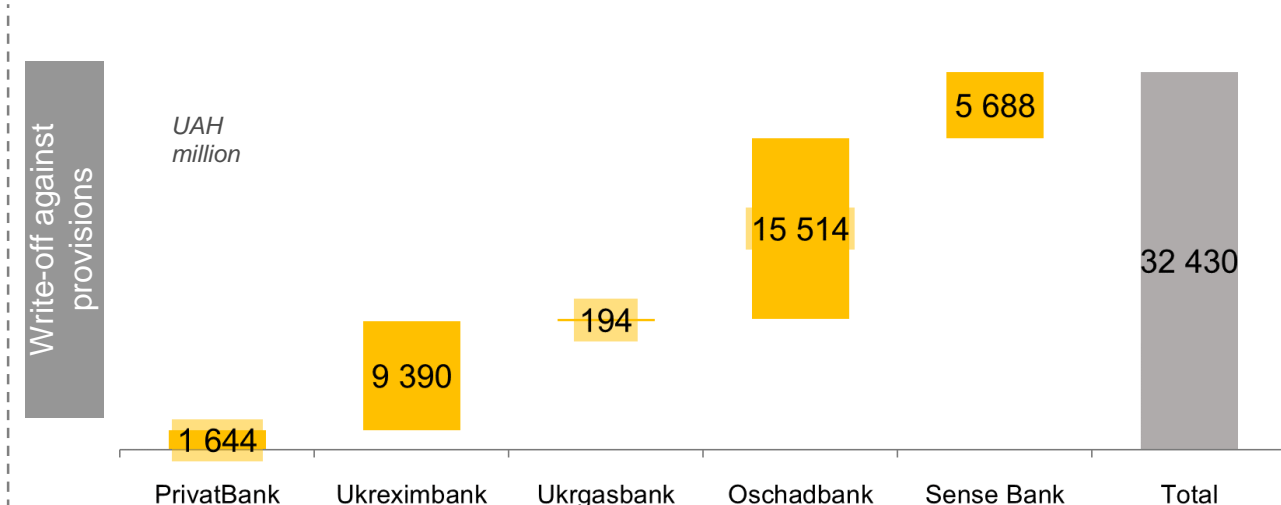
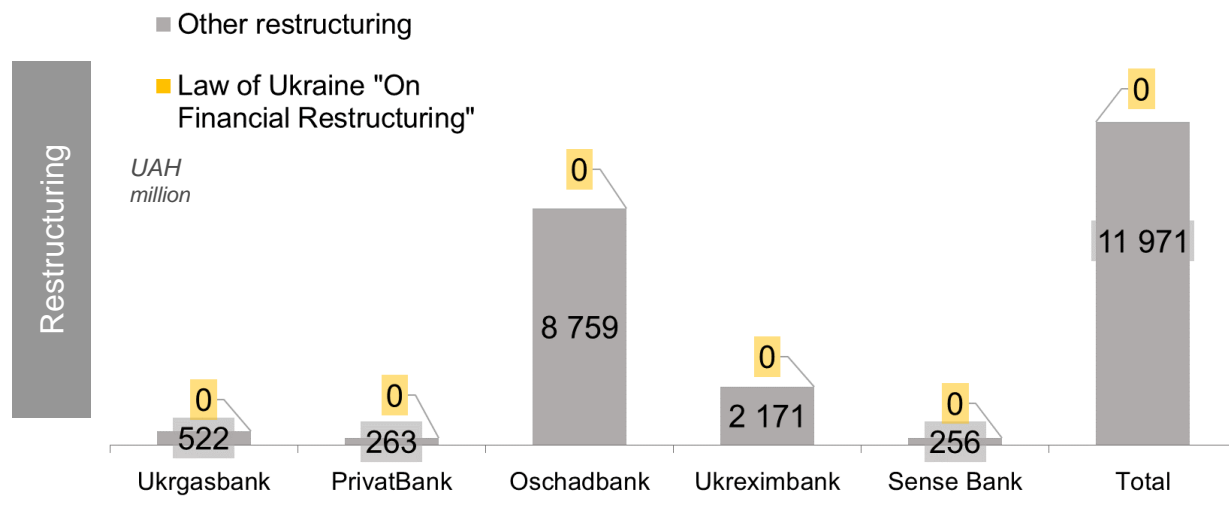
Share of the sector in the corporate NPL portfolio, UAH billion

xx% – provision coverage





# Public sector banks' NPL: efforts taken in the II half of 2025



**Litigation**

Banks	New lawsuits filled		Got court decisions		Enforcement proceedings		Lawsuits in courts as of 01.01.2026	
	During 2025		During 2025		During 2025		During 2025	
	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion
PrivatBank	20,7	1,7	20,2	2,2	27,7	3,8	14,2	1,5
Oschadbank	0,6	24,6	0,7	12,3	18,3	2,9	0,7	14,4
Ukreximbank	0,0	2,1	0,1	0,6	0,2	13,6	0,4	29,1
UkrGasbank	0,7	4,7	0,9	5,4	3,0	3,7	1,3	12,8
Sense Bank	0,2	0,3	0,1	0,4	0,7	0,6	0,7	9,7
<b>Total</b>	<b>22,0</b>	<b>33,0</b>	<b>21,9</b>	<b>20,6</b>	<b>49,2</b>	<b>23,9</b>	<b>16,6</b>	<b>57,8</b>

Source: data of Oschadbank, PrivatBank, Ukreximbank, UkrGasbank

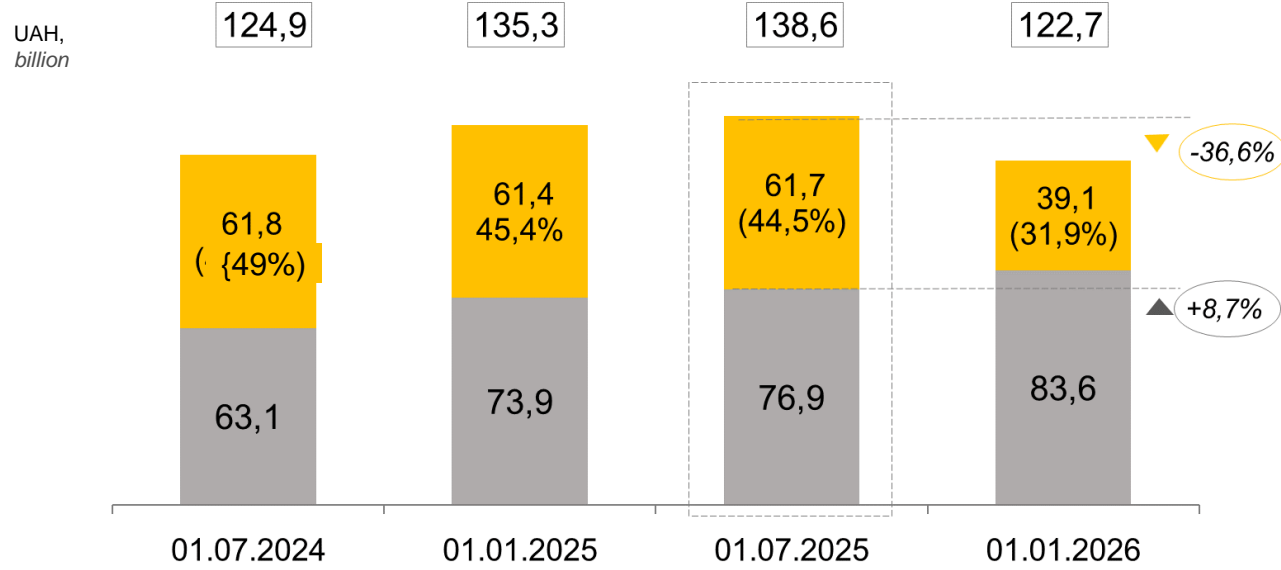


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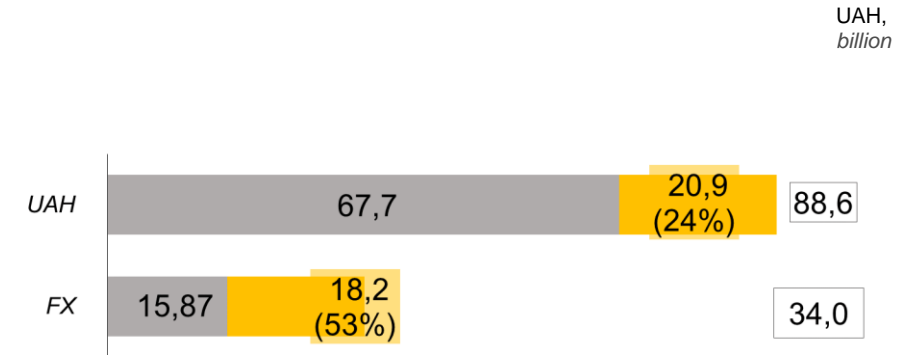
# Oschadbank: loan portfolio of legal entities

■ Non-performing
 ■ Performing
   
    Base of comparison



- In the second half of 2025, the non-performing loan portfolio of legal entities decreased by 36.35%, or by UAH 22.6 billion to UAH 39.1 billion.
- The share of NPLs in the total loan portfolio of legal entities decreased by 12.7 pp to 31.9%.
- The performing loan portfolio of legal entities increased by 8.7%, or by UAH 6.7 billion to UAH 83.6 billion in the second half of 2025.
- The coverage of the non-performing loan portfolio of legal entities by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 76.4%.

Class (1)	1	2	3	4	5	6	7	8	9	10
Loan portfolio, UAH billion	7,0	11,6	13,6	10,7	10,0	26,9	3,0	0,0	0,7	39,1
Share of the class	5,7%	9,5%	11,1%	8,7%	8,2%	21,9%	2,4%	0,0%	0,6%	31,9%
Credit risk, UAH billion (2)	0,2	0,1	0,2	0,1	0,1	1,3	0,0	0,0	0,0	29,9
Coverage	3,2%	0,8%	1,2%	1,2%	1,3%	4,9%	0,9%	2,7%	1,1%	76,4%

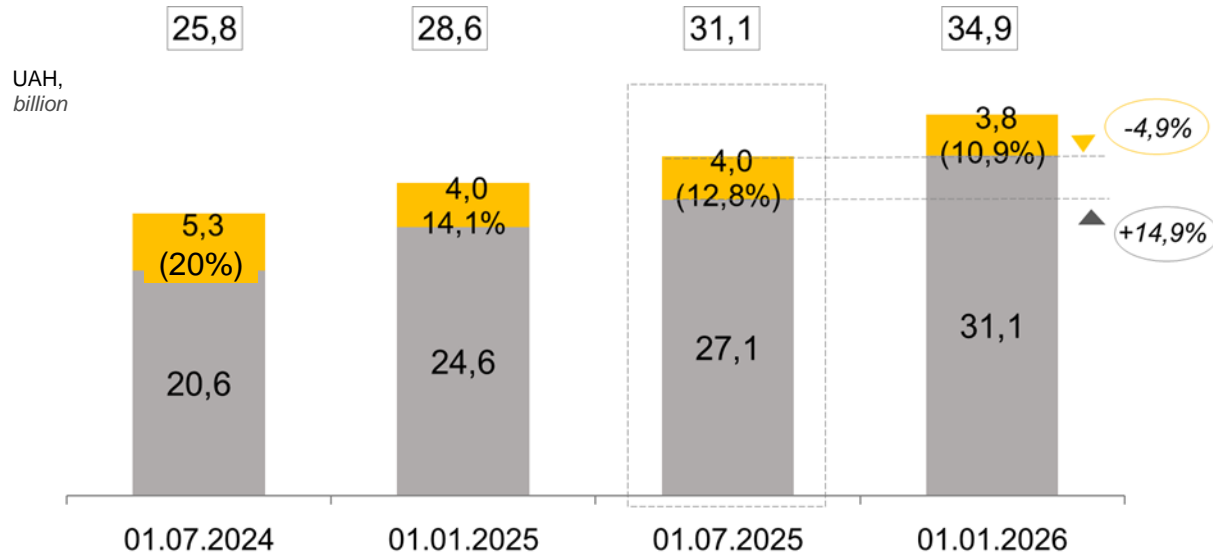


(1) – NPL deemed class 10 loans according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No



# Oschadbank: retail loan portfolio

■ Non-performing
 ■ Performing
   
    Base of comparison



- In the second half of 2025, the non-performing retail loan portfolio decreased by 4.9%, or by UAH 0.2 billion to UAH 3.8 billion.
- The share of non-performing retail loan portfolio for the reporting period decreased by 2.0 pp to 10.9%.
- The performing retail loan portfolio increased by 14.9%, or by UAH 4.0 billion to UAH 31.1 billion in the second half of 2025.
- The coverage of the non-performing retail loan portfolio of the financial institution by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 98.2%.

Class (1)	1	2	3	4	5
Loan portfolio, UAH billion	30,8	0,1	0,2	0,1	3,8
Share of the class	88,1%	0,2%	0,5%	0,3%	10,9%
Credit risk, UAH billion (2)	1,2	0,0	0,1	0,1	3,7
Coverage	3,8%	15,3%	41,7%	54,9%	98,2%



(1) – NPL deemed class 5 loans according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351



# Oschadbank: key achievements in restructuring and collection

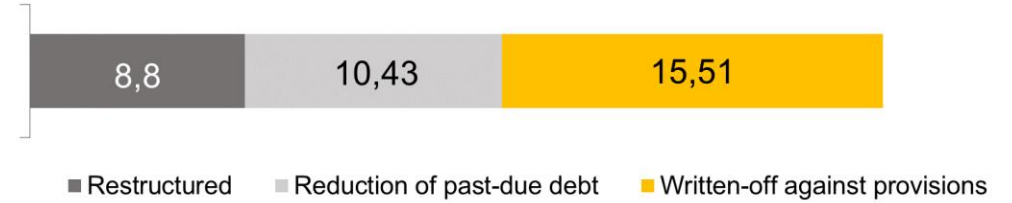
## Implemented

As to the results of 2025, overdue debt decreased by UAH 11.44 billion, including: repaid with own funds – UAH 1.9 billion; realized pledged property – UAH 0.05 billion; accepted collateral on the bank’s balance sheet – UAH 4.37 billion. assigned claims – UAH 5.13 billion. Written off against the reserve – UAH 15.7 billion. Restructured problem debt in the amount of UAH 11.1 billion. Assigned claims – UAH 5.1 billion.

## Litigations

	Stage 1		Stage 2		Stage 3	
	<i>Lawsuits filed</i>		<i>Got court decisions</i>		<i>Launched enforcement proceedings</i>	
	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion
During 2025	0,6	24,6	0,7	12,3	18,3	2,9
In the II <sup>st</sup> half of 2025	0,3	24,4	0,4	12,3	18,3	2,9

## Achievements in the II<sup>st</sup> half of 2025, UAH billion



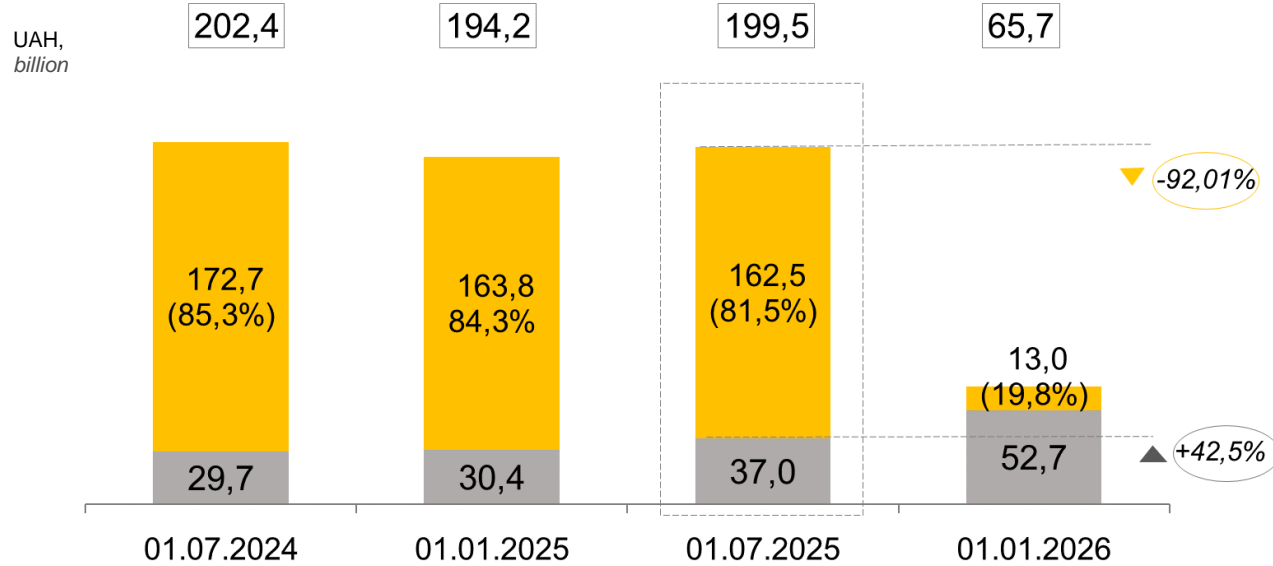


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# PrivatBank: loan portfolio of legal entities

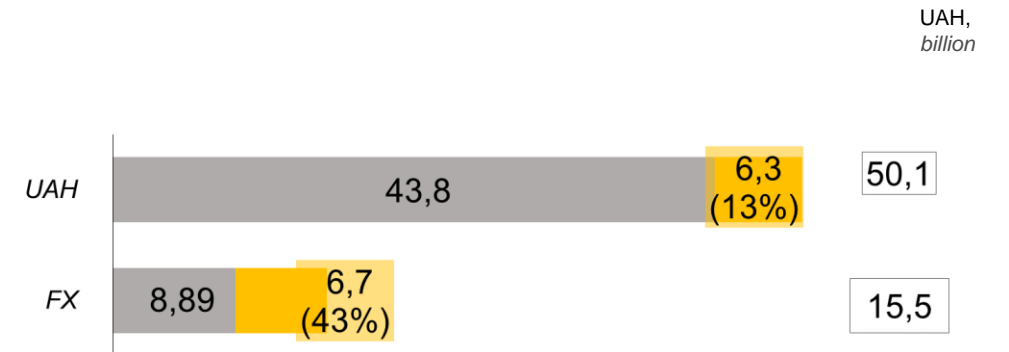
■ Non-performing
 ■ Performing
   
   Base of comparison



- In the second half of 2025, the non-performing loan portfolio of legal entities decreased by 92.01%, or by UAH 149.5 billion to UAH 13.0 billion.
- The share of NPLs in the total loan portfolio of loan portfolio of legal entities decreased by 61.7 pp to 19.8%.
- The increase in the volume of performing loans contributed to a decrease in the share of NPLs in the bank's corporate loan portfolio provided to loan portfolio of legal entities by 42.5%, or by UAH 15.7 billion to UAH 52.7 billion.
- The coverage of the non-performing loan portfolio of legal entities by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 98.7%.

Class (1)	1	2	3	4	5	6	7	8	9	10
<b>Loan portfolio, UAH billion</b>	26,5	4,2	8,9	2,3	0,9	9,9	0,0	0,0	0,0	13,0
<b>Share of the class</b>	40,3%	6,4%	13,6%	3,5%	1,3%	15,1%	0,0%	0,0%	0,0%	19,8%
<b>Credit risk, UAH billion (2)</b>	1,2	0,1	0,4	0,1	0,1	0,9	0,0	0,0	0,0	12,8
<b>Coverage</b>	4,7%	1,9%	4,5%	3,9%	6,6%	9,4%	0,0%	5,8%	0,0%	98,7%

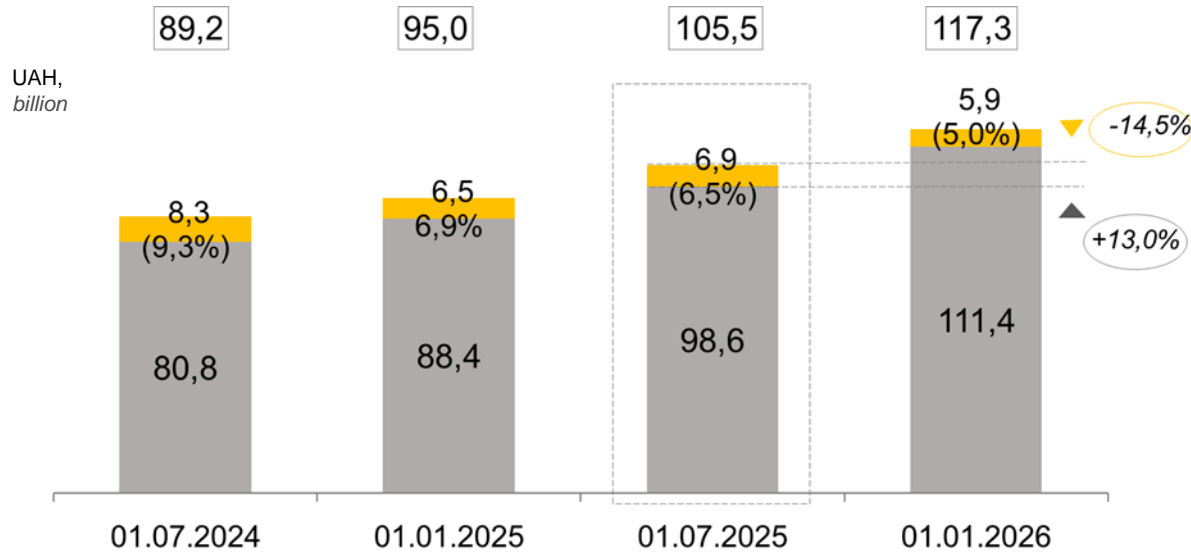
(1) – NPL deemed class 10 loans according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351





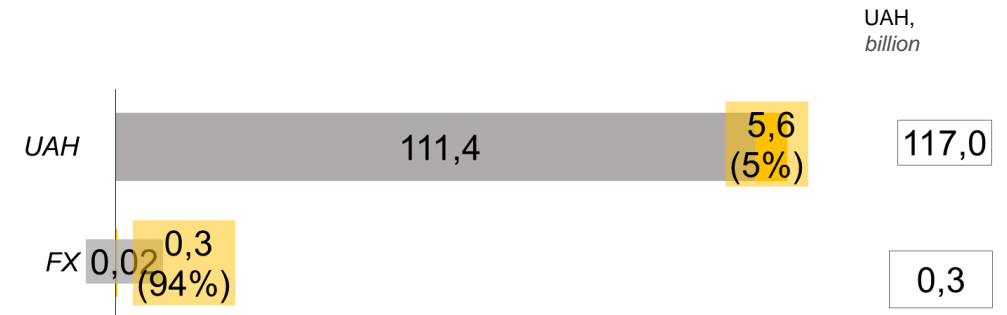
# PrivatBank: retail loan portfolio

■ Non-performing
 ■ Performing  
    Base of comparison



- The non-performing retail loan portfolio of financial institutions in the II half of 2025 decreased by 14.5%, or by UAH 1.0 billion to UAH 5.9 billion.
- The share of non-performing loans in retail loan portfolio in the reporting period decreased by 1.5 pp to 5.0%.
- The performing retail loan portfolio in the II half of 2025 increased by 13.0%, or by UAH 12.8 billion to UAH 111.4 billion.
- The coverage of the non-performing retail loan portfolio by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 89.4%.

Class (1)	1	2	3	4	5
Loan portfolio, UAH billion	110,6	0,1	0,4	0,3	5,9
Share of the class	94,3%	0,1%	0,4%	0,2%	5,0%
Credit risk, UAH billion (2)	2,3	0,0	0,1	0,2	5,3
Coverage	2,1%	10,1%	32,3%	61,3%	89,4%



(1) – NPL deemed class 10 loans according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351



# PrivatBank: key achievements in restructuring and collection

## Implemented

As to the results of 2025, overdue debt decreased by UAH 2.5 billion, almost completely due to repayment with own funds - UAH 2.5 billion.

Also, pledged property was sold for UAH 0.01 billion.

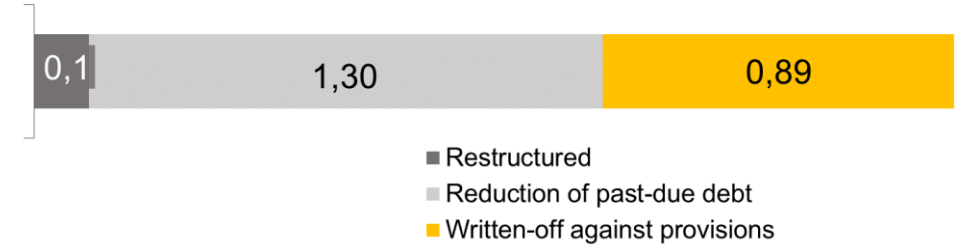
Written off against the reserve - UAH 1.6 billion.

Problematic debt was restructured for UAH 0.3 billion.

## Litigations

	Stage 1		Stage 2		Stage 3	
	<i>Lawsuits filed</i>		<i>Got court decisions</i>		<i>Launched enforcement proceedings</i>	
	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion
During 2025	20,7	1,7	20,2	2,2	27,7	3,8
In the 1 <sup>st</sup> half of 2025	8,8	0,7	8,4	1,3	14,3	2,1

## Achievements in the 1<sup>st</sup> half of 2025, UAH million



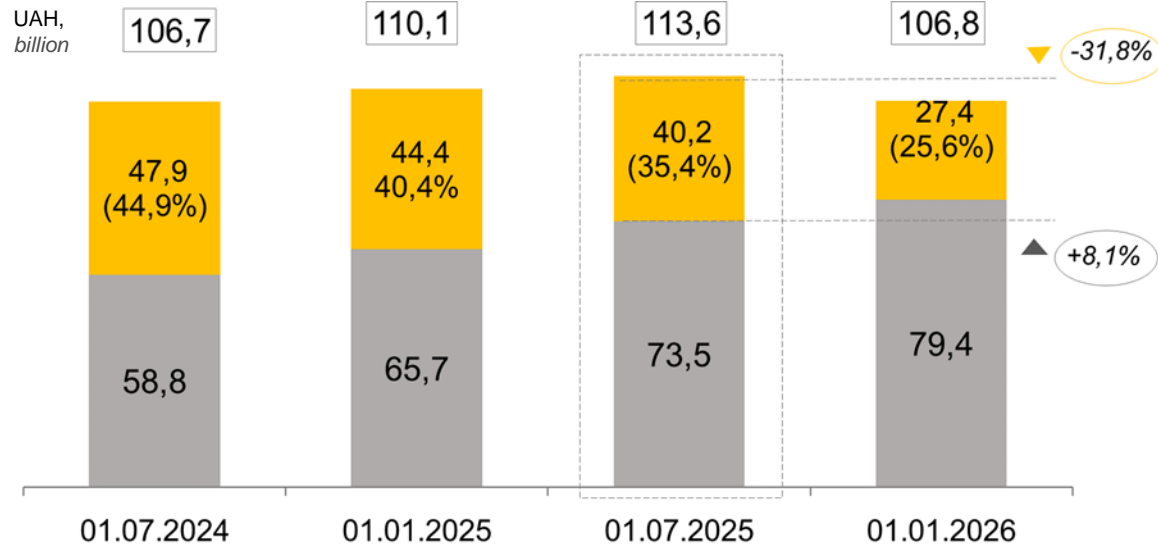


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# Ukreximbank: loan portfolio of legal entities

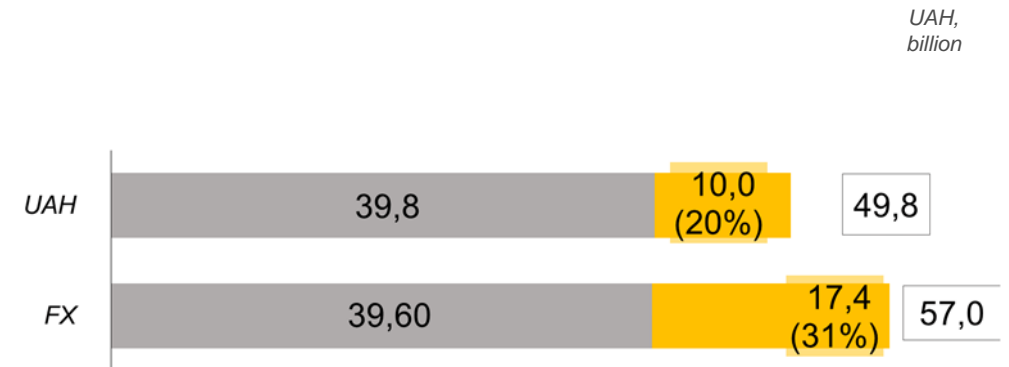
■ Non-performing
 ■ Performing
   
   Base of comparison



- In the second half of 2025, the non-performing loan portfolio of of legal entities decreased by 31.8%, or by UAH 12.8 billion to UAH 27.4 billion.
- At the same time, there was an increase in the volume of performing loans portfolio of legal entities - by 8.1%, or by UAH 5.9 billion to UAH 79.4 billion.
- This led to a decrease in the share of NPLs in the total credit portfolio of of legal entities by 9.7 pp to 25.6%.
- Coverage of the non-performing loan portfolio of of legal entities by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 79.0%.

Class (1)	1	2	3	4	5	6	7	8	9	10
<b>Loan portfolio, UAH billion</b>	1,8	29,2	8,8	8,5	3,9	12,4	0,2	0,2	14,5	27,4
<b>Share of the class</b>	1,6%	27,3%	8,2%	7,9%	3,6%	11,6%	0,2%	0,2%	13,6%	25,6%
<b>Credit risk, UAH billion (2)</b>	0,0	0,5	0,2	0,4	0,2	0,6	0,0	0,0	1,0	21,6
<b>Coverage</b>	0,3%	1,8%	2,0%	4,6%	5,6%	5,0%	10,7%	13,0%	7,1%	79,0%

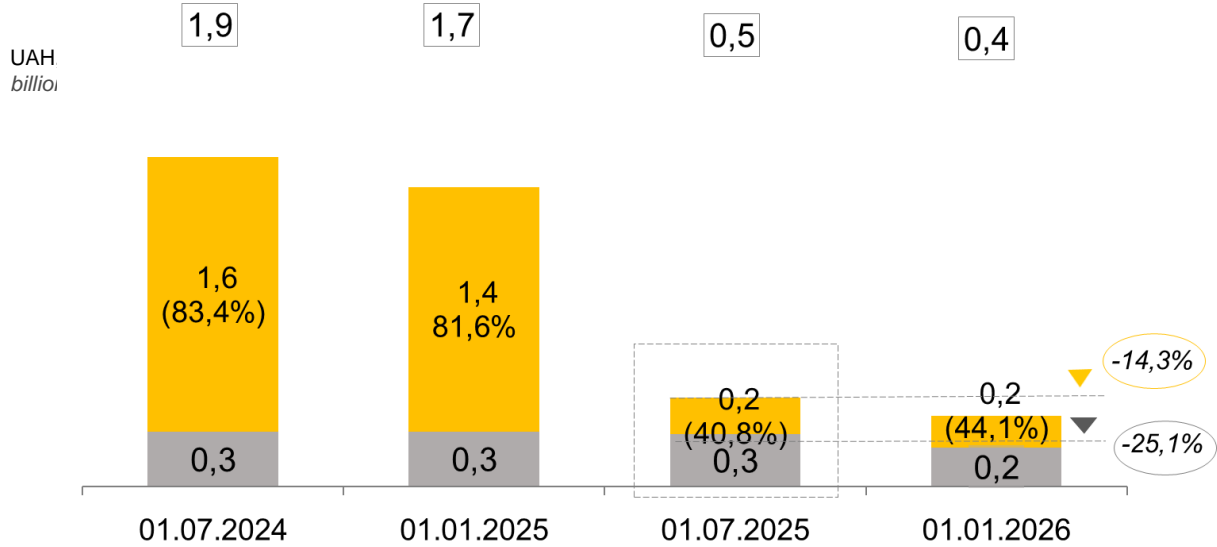
(1) – NPL deemed class 5 according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351





# Ukreximbank: retail loan portfolio

■ Non-performing
 ■ Performing
   
   Base of comparison



- The non-performing retail loan portfolio for the II half of 2025 decreased by 14.3%, or by UAH 0.03 billion to UAH 0.2 billion.
- The share of non-performing Iretai loans portfolio for the reporting period increase by 3.3 pp to 44.1%.
- The performing retail loan portfolio for the II half of 2025 decreased by 25.1%, or by UAH 0.08 billion to UAH 0.2 billion.
- The coverage of the non-performing retail loan portfolio by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 98.8%.

<i>Class (1)</i>	1	2	3	4	5
<b>Loan portfolio, UAH billion</b>	0,2	0,0	0,0	0,0	0,2
<b>Share of the class</b>	47,2%	8,1%	0,4%	0,2%	44,1%
<b>Credit risk, UAH billion (2)</b>	0,0	0,0	0,0	0,0	0,2
<b>Coverage</b>	4,2%	2,8%	61,9%	91,8%	98,8%

(1) – NPL deemed class 5 according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351





# Ukreximbank: key achievements in restructuring and collection

## Implemented

As to the results of 2025, overdue debt decreased by 4.7 billion UAH, including:

- repaid with own funds - 2.35 billion UAH;
- sale of pledged property - 0.5 billion UAH;
- accepted pledges on the bank's balance sheet - 1.1 billion UAH;
- assignment of rights of claim - 0.77 billion UAH.

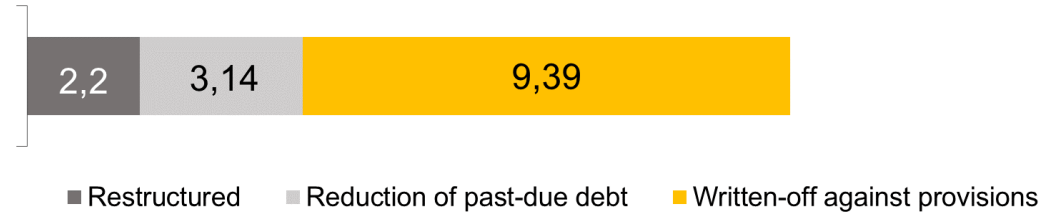
Problematic debt was restructured in the amount of 6.9 billion UAH.

Write-offs against the reserve in the amount of 15.7 billion UAH.

## Litigations

	Stage 1		Stage 2		Stage 3	
	<i>Lawsuits filed</i>		<i>Got court decisions</i>		<i>Launched enforcement proceedings</i>	
	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion
During 2025	0,1	3,3	0,1	0,8	0,5	26,2
In the II <sup>st</sup> half of 2025	0,0	2,1	0,1	0,6	0,2	13,6

## Achievements in the II<sup>st</sup> half of 2025, UAH million

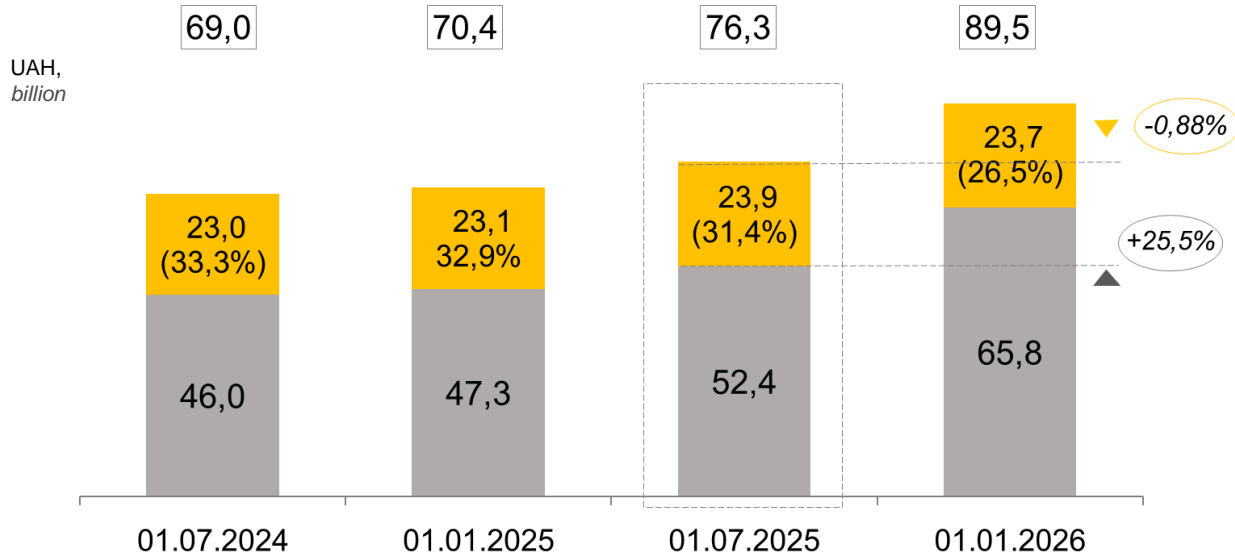




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# UkrGasbank: loan portfolio of legal entities

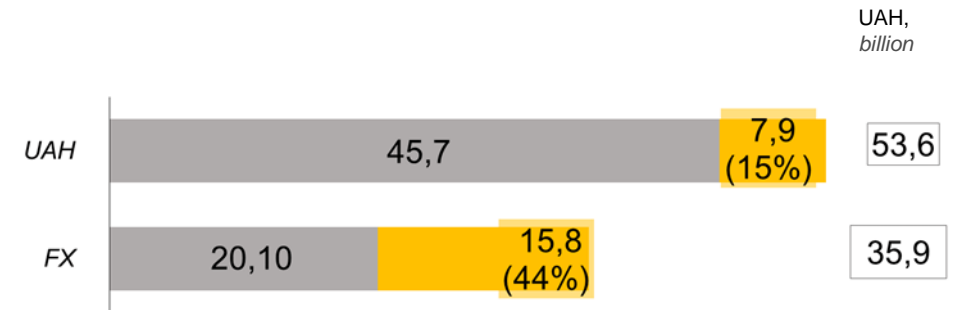


- In the II half of 2025, the non-performing loan portfolio of legal entities decreased by 0.88%, or by UAH 0.21 billion to UAH 23.7 billion.
- The share of NPLs in the total loan portfolio of of legal entities decreased by 4.8 pp to 26.5%.The performing loan portfolio of of legal entities
- in the II half of 2025 iloan portfolio of legal entities ncreased by 25.5%, or by UAH 13.4 billion to UAH 65.8 billion.
- The coverage of the non-performing loan portfolio of of legal entities by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 58.8%.

Class (1)	1	2	3	4	5	6	7	8	9	10
Loan portfolio, UAH billion	8,6	8,5	12,8	21,1	3,6	2,3	0,1	0,0	8,7	23,7
Share of the class	9,6%	9,5%	14,3%	23,6%	4,1%	2,6%	0,2%	0,0%	9,7%	26,5%
Credit risk, UAH billion (2)	0,3	0,1	0,4	0,7	0,2	0,1	0,0	0,0	0,2	14,0
Coverage	3,2%	1,0%	2,8%	3,3%	4,8%	4,6%	0,0%	0,0%	1,9%	58,8%

(1) – NPL deemed class 5 according to NBU Resolution No.351

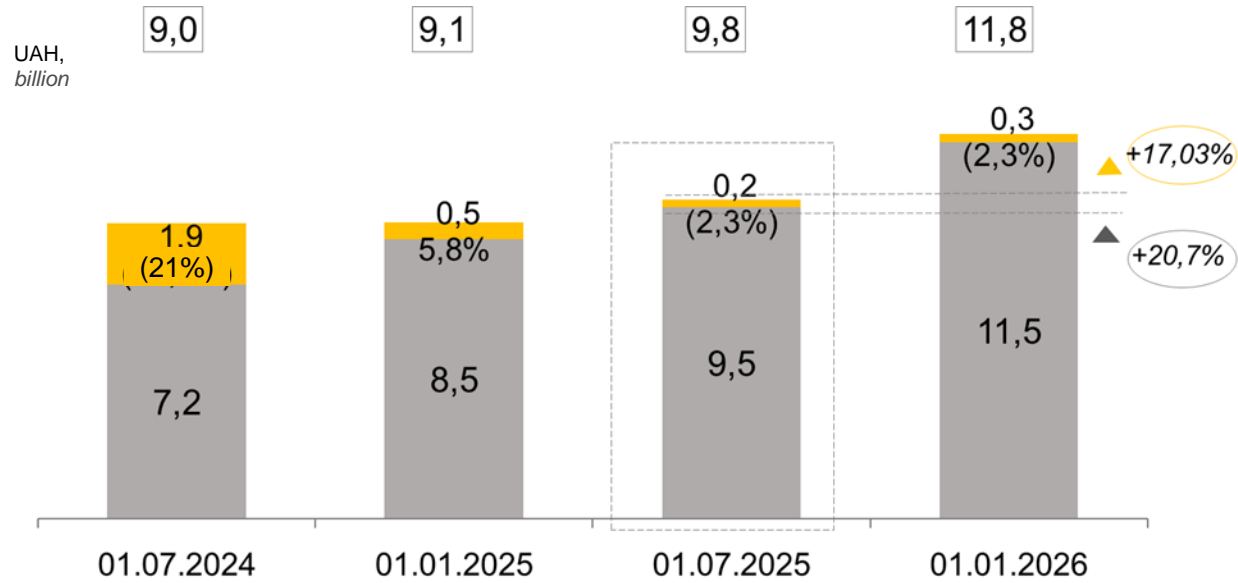
(2) – estimated exposure at risk under NBU Resolution No.351





# UkrGasbank: retail loan portfolio

■ Non-performing
 ■ Performing
   
    Base of comparison



- In the II half of 2025, the non-performing retail loan portfolio increased by 17.3%, or by UAH 0.04 billion to UAH 0.3 billion.
- The share of non-performing loans in retail loan portfolio for the reporting period decreased by 0.1 pp to 2.3%.
- The performing retail loan portfolio in the II half of 2025 increased by 20.7%, or by UAH 1.97 billion to UAH 11.5 billion.
- The coverage of the non-performing retail loan portfolio by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 84.4%.

<i>Class (1)</i>	1	2	3	4	5
<b>Loan portfolio, UAH billion</b>	11,5	0,0	0,0	0,0	0,3
<b>Share of the class</b>	97,5%	0,2%	0,0%	0,0%	2,3%
<b>Credit risk, UAH billion (2)</b>	0,2	0,0	0,0	0,0	0,2
<b>Coverage</b>	1,7%	22,4%	50,2%	73,6%	84,4%

(1) – NPL deemed class 5 according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351





# UkrGasbank: key achievements in restructuring and collection

## Implemented

As to the results of 2025 overdue debt decreased by UAH 0.79 billion, including:

repaid with own funds – UAH 0.77 billion;

realized pledged property – UAH 0.004 billion.

Assignment of claims – UAH 0.02 billion.

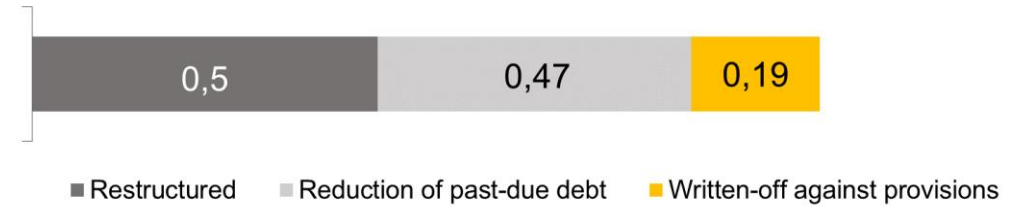
Problematic debt was restructured in the amount of UAH 3.7 billion.

Written off against the reserve – UAH 0.5 billion

## Litigations

	Stage 1		Stage 2		Stage 3	
	<i>Lawsuits filed</i>		<i>Got court decisions</i>		<i>Launched enforcement proceedings</i>	
	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion
During 2025	0,7	4,7	0,9	5,4	3,0	3,7
In the II <sup>st</sup> half of 2025	0,4	2,1	0,4	2,2	1,2	2,3

## Achievements in the II<sup>st</sup> half of 2025, UAH million

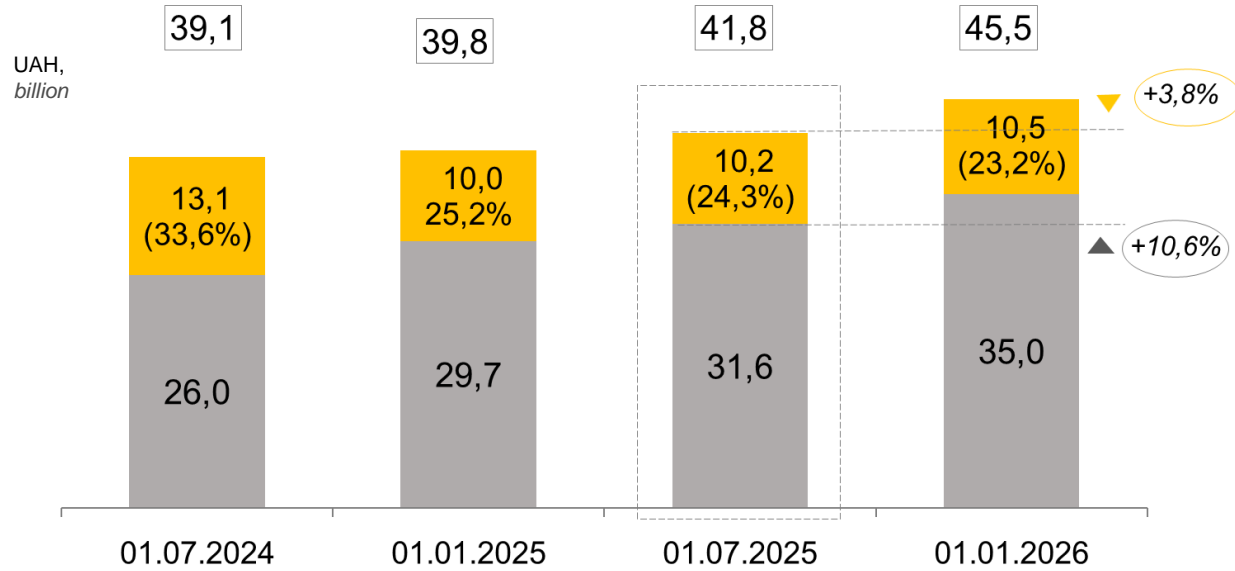




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# Sense Bank: loan portfolio of legal entities

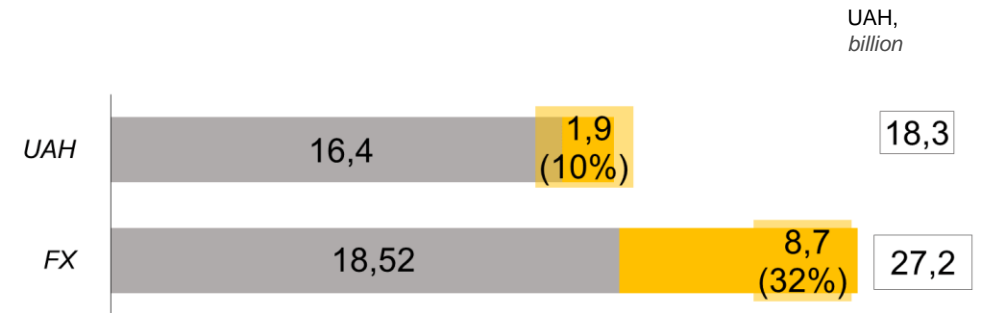


- In the II half of 2025, the non-performing loan portfolio of legal entities increased by 3.8%, or by UAH 0.39 billion to UAH 10.5 billion.
- The share of NPLs in the total loan portfolio of legal entities decreased by 1.2 pp to 23.2%.
- The performing loan portfolio of legal entities in the II half of 2025 increased by 10.6%, or by UAH 3.35 billion to UAH 35.0 billion.
- The coverage of the non-performing loan portfolio of legal entities by credit risk according to the NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 61.0%.

Class (1)	1	2	3	4	5	6	7	8	9	10
Loan portfolio, UAH billion	0,9	8,1	8,3	6,7	5,6	1,5	0,3	0,0	3,6	10,5
Share of the class	2,0%	17,8%	18,1%	14,7%	12,3%	3,2%	0,6%	0,0%	8,0%	23,2%
Credit risk, UAH billion (2)	0,0	0,2	0,3	0,3	0,2	0,1	0,0	0,0	0,3	6,4
Coverage	1,0%	1,9%	3,4%	4,8%	3,4%	5,4%	6,1%	24,3%	8,2%	61,0%

(1) – NPL deemed class 5 according to NBU Resolution No.351

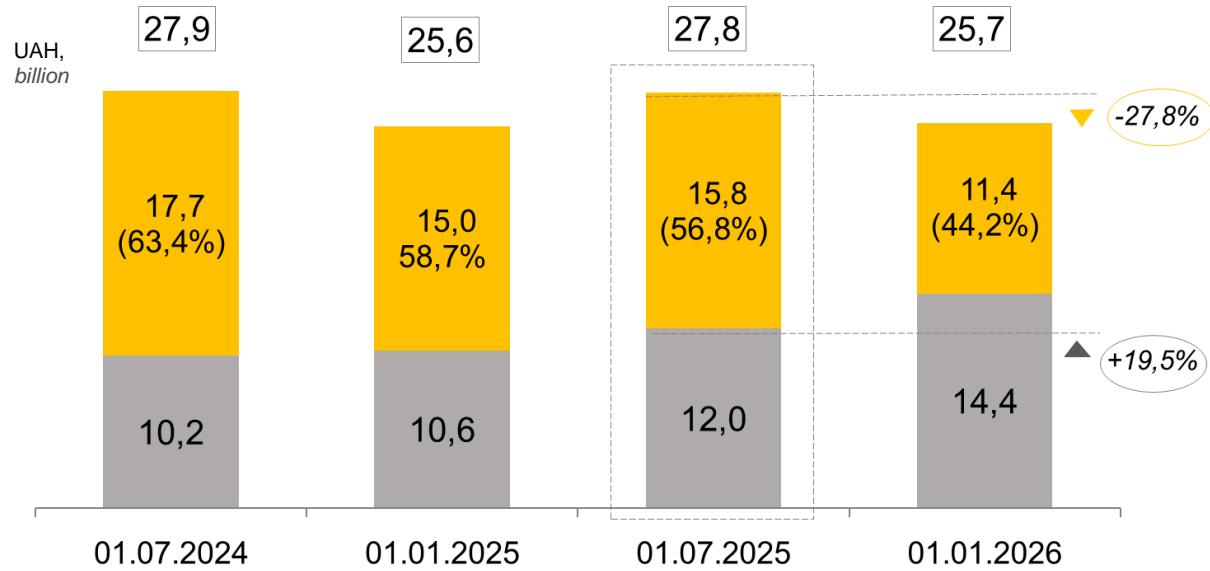
(2) – estimated exposure at risk under NBU Resolution No.351





# Sense Bank: retail loan portfolio

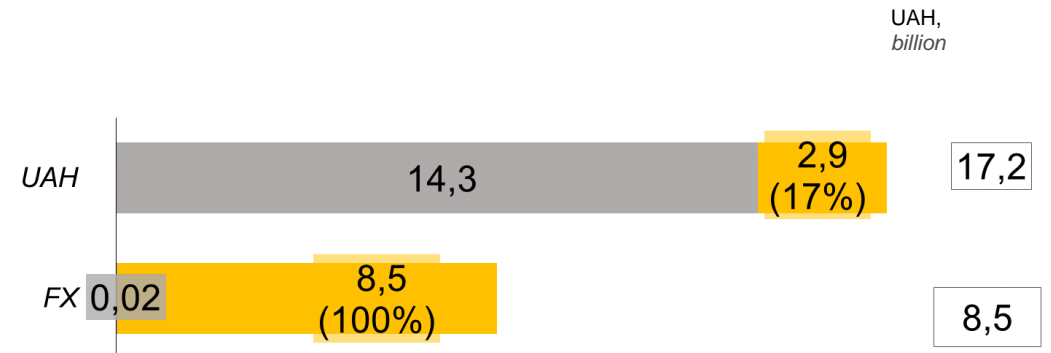
■ Non-performing    ■ Performing  
    Base of comparison



- In the second half of 2025, the non-performing retail loan portfolio decreased by 27.8%, or by UAH 4.4 billion to UAH 11.4 billion.
- The share of non-performing retail loans portfolio for the reporting period decreased by 12.5 pp to 44.2%.
- The performing retail loan portfolio in the second half of 2025 increased by 19.5%, or by UAH 2.34 billion to UAH 14.4 billion.
- The coverage of the non-performing retail loan portfolio by credit risk according to NBU Resolution No. 351 (the volume of the reserve according to IFRS + coverage at the expense of capital) was 95.2%.

<i>Class (1)</i>	1	2	3	4	5
<b>Loan portfolio, UAH billion</b>	13,3	0,6	0,3	0,2	11,4
<b>Share of the class</b>	51,8%	2,2%	1,1%	0,6%	44,2%
<b>Credit risk, UAH billion (2)</b>	0,5	0,1	0,1	0,1	10,8
<b>Coverage</b>	3,7%	19,2%	33,9%	68,3%	95,2%

(1) – NPL deemed class 5 according to NBU Resolution No.351  
 (2) – estimated exposure at risk under NBU Resolution No.351





# Sense Bank: key achievements in restructuring and collection

## Implemented

As to the results of 2025 overdue debt decreased by UAH 0.36 billion, including:

repaid with own funds – UAH 0.36 billion;

Written off against the reserve – UAH 5.7 billion.

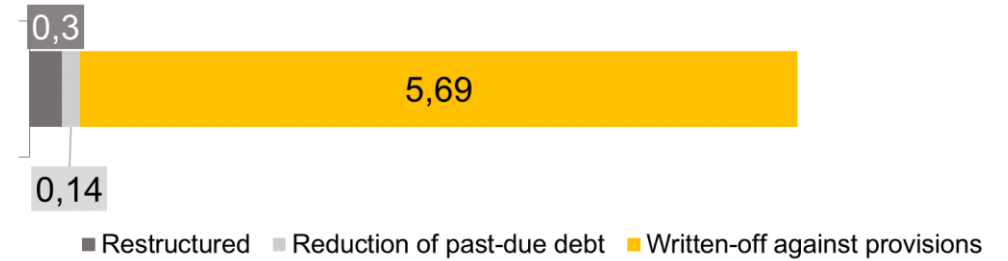
Problem debt was restructured in the amount of UAH 3.2 billion, including:

restructuring in accordance with the Law of Ukraine "On Financial Restructuring" – UAH 2.0 billion.

## Litigations

	Stage 1		Stage 2		Stage 3	
	<i>Lawsuits filed</i>		<i>Got court decisions</i>		<i>Launched enforcement proceedings</i>	
	number, thsd	UAH, billion	number, thsd	UAH, billion	number, thsd	UAH, billion
During 2025	0,4	1,2	0,3	0,4	1,4	2,6
In the I <sup>st</sup> half of 2025	0,2	0,3	0,1	0,3	0,7	0,6

## Achievements in the I<sup>st</sup> half of 2025, UAH million





## Parameters according to which information is provided in slides on 4,5

- Slide 4 – information according to NBU principal amount of debt and accrued interest
- Slide 5 – information according to the banks' gross book value of non-performing loans

## Parameters of data presentation on slides 6,7,11,15,19,23

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- Information is given on credit transactions with legal entities (except budget institutions, SPE, banks) and private individuals
  - Information is given on credit transactions, except for transactions with debt securities
  - “Debt” shall mean principal plus accrued interest
  - “Reduction of past-due debt” includes debt on assets carried on the balance sheet of the bank, and assets written-off to off-balance sheet accounts against provisions (cumulative for the period).
  - “Restructuring” displays the amount of loans restructured in the period. The amount of the restructured asset is reflected as the amount of the asset debt on the date of restructuring
- 

- 1. Proceedings during the period.** If a bank sues the asset during the period (Stage 1), and in the same year the case is considered and judgment passed (Stage 2), and the relevant enforcement proceeding is started (Stage 3), then the information about such asset is only displayed in relation to the last stage of the claim, namely, in the "Launched enforcement proceedings " line (Stage 3).
- 2. Number.** If several claims have been filed for recovering the debt on the asset (to the borrower, to the guarantor, with claims for debt recovery/foreclosure of collateral, and the bank's monetary claims on debtors in bankruptcy cases), then the information about such asset is displayed by each claim, corresponding to the stage of its consideration. That is, the number of claims related to one asset may be more than one. In this case, all submitted claims are displayed in the “Number” columns at their appropriate stages.
- 3. Amount.** If several events (lawsuit/judgment/enforcement proceeding) are associated with an asset being in one stage, then the amounts of each event are not added. To avoid doubling, only the amount due on the asset is displayed. Should the asset be in several stages at a time, the asset amount is displayed for each of those stages respectively, subject to the rules on non-doubling.