## **Descargar**

Keep in mind

La principal función de estos documentos es suministrar información semestral sobre las vulnerabilidades y riesgos del sistema financiero. Las opiniones y posibles errores son responsabilidad exclusiva del autor y sus contenidos no comprometen la Junta Directiva del Banco de la República.

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In recent years, the institutions of the Colombian financial system have expanded their operations and have made their ownership structures more complex given the presence of different financial groups in various lines of business (such as banking intermediation). The existence of a common capital to support the activity of these different niches, and the presence of cross trades between institutions in the

same group have generated the necessity to analyze the consolidated financial statements of the entities in order to more accurately measure their balance sheet and their exposure to risks.