

Composition of capital

IE037  
ALLIED IRISH BANKS PLC

(in million Euro)

Capital position CRD3 rules	Dec-11		Jun-12		References to COREP reporting
	Million EUR	% RWA	Million EUR	% RWA	
<b>A) Common equity before deductions (Original own funds without hybrid instruments and government support measures other than ordinary shares) (+)</b>	11,819		10,724		COREP CA 1.1 - hybrid instruments and government support measures other than ordinary shares
Of which: (+) eligible capital and reserves	11,209		12,077		COREP CA 1.1.1 + COREP line 1.1.2.1
Of which: (-) intangibles assets (including goodwill)	-176		-169		Net amount included in T1 own funds (COREP line 1.1.5.1)
Of which: (-/+) adjustment to valuation differences in other AFS assets <sup>(1)</sup>	970		302		Prudential filters for regulatory capital (COREP line 1.1.2.6.06)
<b>B) Deductions from common equity (Elements deducted from original own funds) (-)</b>	-81	-0.1%	-58	-0.1%	COREP CA 1.3.T1* (negative amount)
Of which: (-) deductions of participations and subordinated claims	-2		-5		Total of items as defined by Article 57 (l), (m), (n) (o) and (p) of Directive 2006/48/EC and deducted from original own funds (COREP lines from 1.3.1 to 1.3.5 included in line 1.3.T1*)
Of which: (-) securitisation exposures not included in RWA according with CRD3 <sup>(2)</sup>	-79	-0.1%	-53	-0.1%	COREP line 1.3.7 included in line 1.3.T1* (50% securitisation exposures in the banking and trading book subject to 1250% risk weight; Art. 57 (r) of Directive 2006/48/EC)
Of which: (-) IRB provision shortfall and IRB equity expected loss amounts (before tax)	0	0.0%	0	0.0%	As defined by Article 57 (q) of Directive 2006/48/EC (COREP line 1.3.8 included in 1.3.T1*)
<b>C) Common equity (A+B)</b>	11,738	13.9%	10,666	13.2%	
Of which: ordinary shares subscribed by government	5,000	5.9%	5,000	6.2%	Paid up ordinary shares subscribed by government
<b>D) Other instruments available for meeting the buffer (+)</b>	0		0		
Hybrids to be converted into ordinary shares by 31st October 2012	0		0		
New CoCos issued according to EBA Common Term Sheet	0		0		
<b>E) Other Existing government support measures (+)</b>	3,317	3.9%	3,317	4.1%	
<b>F) Core Tier 1 including existing government support measures (C+D+E)</b>	15,055	17.9%	13,983	17.3%	
<b>G) Hybrid instruments not subscribed by government</b>	10		10		Net amount included in T1 own funds (COREP line 1.1.4.1a + COREP lines from 1.1.2.2***01 to 1.1.2.2***05 + COREP line 1.1.5.2a (negative amount)) not subscribed by government
<b>Tier 1 Capital (F+G) (Total original own funds for general solvency purposes)</b>	15,065	17.9%	13,993	17.3%	<b>COREP CA 1.4 = COREP CA 1.1 + COREP CA 1.3.T1* (negative amount)</b>
<b>RWA</b>	84,279		80,835		
<b>Sovereign Capital buffer</b>					
<b>H) Prudential filter (AFS sovereign assets in EEA as of 30th September 2011) (-/+)</b>	713		713		
<b>I) Difference between the book value and the fair value of sovereign assets (Bonds and Loans and advances) in the HTM and Loans &amp; Receivables portfolios <sup>(3)</sup>, as of 30th September 2011</b>	0		0		
<b>Sovereign capital buffer for exposures in EEA (H+I)</b>	713		713		Sum of Prudential filter and valuation. If negative it is set to 0
<b>J) Additional impairments on sovereign exposures (-)</b>	0		0		Please report the write-downs on sovereign exposures accounted during 2011Q4 (Dec 2011 column) and 2012H1 (June 2012 column) with the limit for the total impairments (Dec 2011 + Jun 2012) of the sovereign buffer for each country.
<b>Shortfall (+) / Surplus (-) to 9% before application of sovereign capital buffer</b>	-7,470		-6,708		9% RWA - CT 1 including existing government support measures
<b>Overall Shortfall (+) / Surplus (-) after including sovereign capital buffer and additional impairments on sovereign exposures</b>	-6,757		-5,995		9% RWA - (CT 1 including existing government support measures - Sovereign capital buffer for exposures in EEA)

Notes and definitions

(1) The amount is already included in the computation of the eligible capital and reserves and it is provided separately for information purposes.

(2) According with CRD3 it can include also 50% securitisation exposures in the trading book subject to 1250% risk weight and not included in RWA.

(3) It includes also possible differences between the book value and the fair value of: (i) direct sovereign exposures in derivatives; (ii) indirect sovereign exposures in the banking and trading book

## Composition of RWA

IE037  
ALLIED IRISH BANKS PLC

(in million Euro)

	Dec-11	Jun-12
<b>Total RWA <sup>(1)</sup></b>	<b>84,279</b>	<b>80,835</b>
RWA for credit risk	77,863	74,357
RWA Securitisation and re-securitisations	3,027	2,717
RWA Other credit risk	74,836	71,640
RWA for market risk	401	441
RWA operational risk	5,856	5,952
Transitional floors	0	0
RWA Other	159	85

### Notes and definitions

(1) The RWA calculated according to CRD III can be based on models that have not yet been approved by the National Supervisory Authority.

Exposures to sovereigns (central, regional and local governments) in EEA, as of 31 December 2011

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	Austria	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		18	0	18	18	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		41	0	39	40	0	0	0	0	0		0	-1	-1
[ 2Y - 3Y ]		93	0	87	92	0	0	0	0	0		0	-1	-1
[ 3Y - 5Y ]		27	0	25	26	0	0	0	0	0		0	-1	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>179</b>	<b>0</b>	<b>168</b>	<b>176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>-2</b>	
[ 0 - 3M ]	Belgium	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Bulgaria	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Cyprus	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Czech Republic	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Denmark	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		42	0	40	41	0	0	0	0	0		0	-1	-1
[ 3Y - 5Y ]		18	0	18	18	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>60</b>	<b>0</b>	<b>58</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>-1</b>	
[ 0 - 3M ]	Estonia	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Finland	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		19	0	18	18	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		27	0	25	25	0	0	0	0	0		0	-2	-1
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>45</b>	<b>0</b>	<b>43</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	

Exposures to sovereigns (central, regional and local governments) in EEA, as of 31 December 2011

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	France	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		18	0	18	18	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		28	0	26	28	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		115	0	110	114	0	0	0	0		0	0	-1	0
[ 3Y - 5Y ]		329	0	320	322	0	0	0	0		0	0	-7	-6
[ 5Y - 10Y ]		209	0	199	195	0	0	0	0		0	0	-14	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>699</b>	<b>0</b>	<b>674</b>	<b>677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-22</b>	<b>-6</b>	
[ 0 - 3M ]	Germany	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		53	0	50	52	0	0	0	0		0	0	-1	0
[ 3Y - 5Y ]		15	0	14	15	0	0	0	0		0	0	-1	0
[ 5Y - 10Y ]		209	0	183	195	0	0	0	0		0	0	-14	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>277</b>	<b>0</b>	<b>248</b>	<b>261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-15</b>	<b>0</b>	
[ 0 - 3M ]	Greece <sup>(5)</sup>	10	0	20	20	0	0	0	0		0	0	-1	0
[ 3M - 1Y ]		7	0	20	20	0	0	0	0		0	0	1	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>16</b>	<b>0</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Hungary	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		9	0	10	10	0	0	0	0		0	0	1	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		23	0	25	25	0	0	0	0		0	0	2	-3
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>32</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>-3</b>	
[ 0 - 3M ]	Iceland	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Ireland	693	0	700	700	0	0	0	0		0	0	7	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		50	0	52	53	0	0	0	0		0	0	3	0
[ 2Y - 3Y ]		1,011	0	1,099	1,090	0	0	0	0		0	0	67	0
[ 3Y - 5Y ]		1,147	0	1,304	1,156	0	0	0	0		0	0	9	0
[ 5Y - 10Y ]		2,113	0	2,606	2,559	0	0	0	0		0	0	446	0
[ 10Y - more ]		206	0	239	239	0	0	0	0		0	0	0	0
<b>Total</b>		<b>5,221</b>	<b>0</b>	<b>5,999</b>	<b>5,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531</b>	<b>0</b>	
[ 0 - 3M ]	Italy	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		134	0	163	163	0	0	0	0		0	0	29	0
[ 10Y - more ]		41	0	55	55	0	0	0	0		0	0	15	0
<b>Total</b>		<b>175</b>	<b>0</b>	<b>219</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0</b>	
[ 0 - 3M ]	Latvia	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Exposures to sovereigns (central, regional and local governments) in EEA, as of 31 December 2011

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>	
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios						
[ 0 - 3M [	Liechtenstein	0	0	0	0	0	0	0	0	0		0	0	0	
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Lithuania	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Luxembourg	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Malta	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Netherlands	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		29	0	27	29	0	0	0	0	0		0	0	-1	0
[ 5Y - 10Y [		60	0	52	57	0	0	0	0	0		0	0	-3	0
[ 10Y - more [		252	0	200	197	0	0	0	0	0		0	0	-55	0
<b>Total</b>	<b>341</b>	<b>0</b>	<b>279</b>	<b>283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-58</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Norway	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Poland	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Portugal	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		65	0	68	69	0	0	0	0	0		0	0	3	0
[ 1Y - 2Y [		17	0	20	21	0	0	0	0	0		0	0	4	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		6	0	10	10	0	0	0	0	0		0	0	4	0
[ 5Y - 10Y [		9	0	16	16	0	0	0	0	0		0	0	7	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>	<b>98</b>	<b>0</b>	<b>114</b>	<b>116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>0</b>	

Exposures to sovereigns (central, regional and local governments) in EEA, as of 31 December 2011

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>	
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios						
[ 0 - 3M ]	Romania	0	0	0	0	0	0	0	0	0		0	0	0	
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
[ 0 - 3M ]	Slovakia	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
[ 0 - 3M ]	Slovenia	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	
[ 0 - 3M ]	Spain	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		30	0	30	30	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0	0
Total		30	0	30	30	0	0	0	0	0	0	0	0	0	
[ 0 - 3M ]	Sweden	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		32	0	30	30	0	0	0	0	0		0	-2	-1	-1
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0	0
Total		32	0	30	30	0	0	0	0	0	0	-2	-1	-1	
[ 0 - 3M ]	United Kingdom	11	0	11	11	0	0	0	0	0		0	0	0	0
[ 3M - 1Y ]		42	0	42	35	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		10	0	10	10	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		11	0	11	11	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y ]		225	0	102	142	0	0	0	0	0		0	-30	0	0
[ 5Y - 10Y ]		417	0	339	309	0	0	0	0	0		0	-65	0	0
[ 10Y - more ]		429	0	329	294	0	0	0	0	0		0	-90	0	0
Total		1,146	0	844	812	0	0	0	0	0	0	-186	0	0	
<b>TOTAL EEA 30</b>		<b>8,350</b>	<b>0</b>	<b>8,782</b>	<b>8,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>0</b>	<b>307</b>	<b>-15</b>	

Notes and definitions

- (1) The exposures reported cover only exposures to central, regional and local governments on immediate borrower basis, and do not include exposures to other counterparties with full or partial government guarantees
- (2) The banks disclose the exposures in the "Financial assets held for trading" portfolio after offsetting the cash short positions having the same maturities.
- (3) The exposures reported include the positions towards counterparties (other than sovereign) on sovereign credit risk (i.e. CDS, financial guarantees) booked in all the accounting portfolio (on-off balance sheet). Irrespective of the denomination and or accounting classification of the positions **the economic substance over the form** must be used as a criteria for the identification of the exposures to be included in this column. This item **does not include** exposures to counterparties (other than sovereign) with full or partial government guarantees by central, regional and local governments
- (4) According with CEBS Guidelines on prudential filters it is required a consistent treatment of gains and losses resulting from a transaction whereby a cash flow hedge is created for an available for sale instrument: i.e. if the gains on the hedged item are recognised in additional own funds, so should the results of the corresponding cash flow hedging derivative. Moreover if fair-value hedging contracts on sovereign assets are taken in consideration for the computation of the prudential filters (before their removal), the FV of such contracts must be reported in the column AB.
- (5) Please report gross and net direct positions before eventual write-off (PSI); in the column provisions must be included eventual write-off (PSI).

Exposures to sovereigns (central, regional and local governments) in EEA, as of 30 June 2012

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	Austria	18	0	18	21	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		41	0	41	41	0	0	0	0	0		0	-1	-1
[ 2Y - 3Y ]		93	0	87	95	0	0	0	0	0		0	-2	-1
[ 3Y - 5Y ]		27	0	25	26	0	0	0	0	0		0	-1	-1
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>178</b>	<b>0</b>	<b>168</b>	<b>183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4</b>	<b>-3</b>	
[ 0 - 3M ]	Belgium	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Bulgaria	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Cyprus	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Czech Republic	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Denmark	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		42	0	40	42	0	0	0	0	0		0	-1	-1
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		19	0	18	18	0	0	0	0	0		0	-1	-1
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>60</b>	<b>0</b>	<b>58</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	
[ 0 - 3M ]	Estonia	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Finland	18	0	18	19	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		27	0	25	25	0	0	0	0	0		0	-2	-1
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>45</b>	<b>0</b>	<b>43</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	

Exposures to sovereigns (central, regional and local governments) in EEA, as of 30 June 2012

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	France	18	0	18	19	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		27	0	26	29	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		312	0	297	307	0	0	0	0	0		0	-10	-6
[ 3Y - 5Y ]		155	0	147	150	0	0	0	0	0		0	-3	-4
[ 5Y - 10Y ]		177	0	162	154	0	0	0	0	0		0	-22	-27
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>689</b>	<b>0</b>	<b>651</b>	<b>659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-36</b>	<b>-37</b>	
[ 0 - 3M ]	Germany	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		52	0	50	53	0	0	0	0	0		0	-1	0
[ 2Y - 3Y ]		15	0	14	15	0	0	0	0	0		0	-1	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		211	0	183	197	0	0	0	0	0		0	-17	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>279</b>	<b>0</b>	<b>248</b>	<b>265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-19</b>	<b>0</b>	
[ 0 - 3M ]	Greece <sup>(5)</sup>	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Hungary	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		19	0	20	20	0	0	0	0	0		0	1	-2
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>19</b>	<b>0</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-2</b>	
[ 0 - 3M ]	Iceland	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Ireland	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		52	0	52	54	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		20	0	20	19	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		1,198	0	1,224	1,041	0	0	0	0	0		0	8	-29
[ 3Y - 5Y ]		1,297	0	1,345	1,189	0	0	0	0	0		0	-87	1
[ 5Y - 10Y ]		2,632	0	2,856	2,785	0	0	0	0	0		0	158	-361
[ 10Y - more ]		219	0	227	227	0	0	0	0	0		0	0	0
<b>Total</b>		<b>5,418</b>	<b>0</b>	<b>5,724</b>	<b>5,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>	<b>-389</b>	
[ 0 - 3M ]	Italy	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		142	0	166	155	0	0	0	0	0		0	24	0
[ 10Y - more ]		44	0	56	53	0	0	0	0	0		0	12	0
<b>Total</b>		<b>186</b>	<b>0</b>	<b>223</b>	<b>208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0</b>	
[ 0 - 3M ]	Latvia	0	0	0	0	0	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



Exposures to sovereigns (central, regional and local governments) in EEA, as of 30 June 2012

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>	
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios						
[ 0 - 3M [	Liechtenstein	0	0	0	0	0	0	0	0	0		0	0	0	
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Lithuania	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Luxembourg	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Malta	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Netherlands	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		29	0	27	29	0	0	0	0	0		0	0	-1	0
[ 5Y - 10Y [		60	0	52	58	0	0	0	0	0		0	0	-3	0
[ 10Y - more [		253	0	200	196	0	0	0	0	0		0	0	-55	-68
<b>Total</b>	<b>342</b>	<b>0</b>	<b>279</b>	<b>282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60</b>	<b>-68</b>	<b>-68</b>	
[ 0 - 3M [	Norway	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Poland	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M [	Portugal	0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3M - 1Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y [		0	0	0	0	0	0	0	0	0		0	0	0	0
[ 3Y - 5Y [		8	0	10	10	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y [		12	0	16	17	0	0	0	0	0		0	0	6	0
[ 10Y - more [		0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>	<b>20</b>	<b>0</b>	<b>26</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>	

Exposures to sovereigns (central, regional and local governments) in EEA, as of 30 June 2012

(in million Euro)

Residual Maturity ↓	Country	GROSS DIRECT LONG EXPOSURES (accounting value gross of provisions) <sup>(1)</sup>		NET DIRECT POSITIONS (gross of provisions and write-off exposures (long) net of cash short position of sovereign debt to other counterparties only where there is maturity matching) <sup>(1)</sup>				DIRECT SOVEREIGN EXPOSURES IN DERIVATIVES <sup>(1)</sup>	INDIRECT SOVEREIGN EXPOSURES <sup>(3)</sup> (on and off balance sheet)	Memo Item	Provisions and write-off on Sovereign assets (loans, advances and debt securities) (+)	Prudential filter AFS sovereign assets (including the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Reserve AFS sovereign assets (gross the fair value of Cash flow and fair value hedging contracts) (+/-) <sup>(4)</sup>	Fair value of Cash flow and fair value hedging contracts on AFS sovereign assets (+/-) <sup>(4)</sup>
		of which: loans and advances in the HTM and Loans and receivables portfolios		of which: Available for sale financial assets (AFS)	of which: Financial assets designated at fair value through profit or loss (FVO)	of which: Financial assets held for trading <sup>(2)</sup>	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Net position at fair values (Derivatives with positive fair value + Derivatives with negative fair value)	Nominal Value Debt securities in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	Romania	0	0	0	0	0	0	0	0	0		0	0	
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Slovakia	0	0	0	0	0	0	0	0	0		0	0	
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Slovenia	0	0	0	0	0	0	0	0	0		0	0	
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Spain	0	0	0	0	0	0	0	0	0		0	0	
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Sweden	0	0	0	0	0	0	0	0	0		0	0	
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 1Y - 2Y ]		32	0	30	30	0	0	0	0	0		0	-2	
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 5Y - 10Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	
<b>Total</b>		<b>32</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-1</b>	
[ 0 - 3M ]	United Kingdom	90	0	90	73	0	0	0	0	0		0	0	
[ 3M - 1Y ]		10	0	10	12	0	0	0	0	0		0	0	
[ 1Y - 2Y ]		11	0	11	11	0	0	0	0	0		0	0	
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	
[ 3Y - 5Y ]		233	0	105	189	0	0	0	0	0		0	-29	
[ 5Y - 10Y ]		166	0	134	140	0	0	0	0	0		0	-27	
[ 10Y - more ]		164	0	124	123	0	0	0	0	0		0	-41	
<b>Total</b>		<b>675</b>	<b>0</b>	<b>475</b>	<b>548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-98</b>	<b>-59</b>	
<b>TOTAL EEA 30</b>		<b>7,944</b>	<b>0</b>	<b>7,945</b>	<b>7,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-98</b>	<b>-562</b>	

Notes and definitions

- (1) The exposures reported cover only exposures to central, regional and local governments on immediate borrower basis, and do not include exposures to other counterparties with full or partial government guarantees
- (2) The banks disclose the exposures in the "Financial assets held for trading" portfolio after offsetting the cash short positions having the same maturities.
- (3) The exposures reported include the positions towards counterparties (other than sovereign) on sovereign credit risk (i.e. CDS, financial guarantees) booked in all the accounting portfolio (on-off balance sheet). Irrespective of the denomination and or accounting classification of the positions **the economic substance over the form** must be used as a criteria for the identification of the exposures to be included in this column. This item **does not include** exposures to counterparties (other than sovereign) with full or partial government guarantees by central, regional and local governments
- (4) According with CEBS Guidelines on prudential filters it is required a consistent treatment of gains and losses resulting from a transaction whereby a cash flow hedge is created for an available for sale instrument: i.e. if the gains on the hedged item are recognised in additional own funds, so should the results of the corresponding cash flow hedging derivative. Moreover if fair-value hedging contracts on sovereign assets are taken in consideration for the computation of the prudential filters (before their removal), the FV of such contracts must be reported in the column AB.
- (5) Please report gross and net direct positions before eventual write-off (PSI); in the column provisions must be included eventual write-off (PSI).