

Composition of capital

DE028  
DekaBank Deutsche Girozentrale, Frankfurt

(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>	2,768		2,757		COREP CA 1.1 - hybrid instruments and government support measures other than ordinary shares
Of which: (+) eligible capital and reserves	2,759		2,758		COREP CA 1.1.1 + COREP line 1.1.2.1
Of which: (-) intangibles assets (including goodwill)	-52		-57		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>	0		0		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>	-4	0.0%	-2	0.0%	COREP CA 1.3.T1* (negative amount)
Of which: (-) deductions of participations and subordinated claims	-1		0		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>	0	0.0%	0	0.0%	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)	-3	0.0%	-2	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>	2,764	11.0%	2,755	11.7%	
Of which: ordinary shares subscribed by government	0	0.0%	0	0.0%	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>	0	0.0%	0	0.0%	
<b>F) Core Tier 1 including existing government support measures (C+D+E)</b>	2,764	11.0%	2,755	11.7%	
<b>G) Hybrid instruments not subscribed by government</b>	552		552		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>	3,316	13.2%	3,307	14.0%	<b>COREP CA 1.4 = COREP CA 1.1 + COREP CA 1.3.T1* (negative amount)</b>
<b>RWA</b>	25,139		23,634		
<b>Sovereign Capital buffer</b>					
<b>H) Prudential filter (AFS sovereign assets in EEA as of 30th September 2011) (-/+)</b>	0		0		
<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>	-58		-58		
<b>Sovereign capital buffer for exposures in EEA (H+I)</b>	0		0		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>	-501		-628		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>	-501		-628		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

DE028

DekaBank Deutsche Girozentrale, Frankfurt

(in million Euro)

	Dec-11	Jun-12
<b>Total RWA <sup>(1)</sup></b>	<b>25,139</b>	<b>23,634</b>
RWA for credit risk	16,988	16,600
RWA Securitisation and re-securitisations	1,413	875
RWA Other credit risk	15,575	15,725
RWA for market risk	6,363	5,313
RWA operational risk	1,788	1,721
Transitional floors	0	0
RWA Other	0	0

### 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

Dec-11

DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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 ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	-10			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	-1	0	0	-1	0	-6			0	0	0
[ 10Y - more ]		0	0	-1	0	0	-1	0	0			0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
[ 0 - 3M ]	Belgium	1	0	1	0	0	1	0	0		0	0	0	0
[ 3M - 1Y ]		319	0	319	0	0	319	0	0		0	0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 2Y - 3Y ]		4	0	4	0	0	4	0	0		0	0	0	0
[ 3Y - 5Y ]		1	0	0	0	0	0	0	0		0	0	0	0
[ 5Y - 10Y ]		0	0	-3	0	0	-3	0	0		0	0	0	0
[ 10Y - more ]		0	0	-1	0	0	-1	0	0		0	0	0	0
<b>Total</b>		<b>325</b>	<b>0</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>320</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>	<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>	<b>0</b>
[ 0 - 3M ]	Czech Republic	2	0	2	0	2	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 ]		79	0	79	0	79	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>81</b>	<b>0</b>	<b>81</b>	<b>0</b>	<b>82</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	-16		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>-16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	<b>0</b>
[ 0 - 3M ]	Finland	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>	<b>0</b>

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

Dec-11

DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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: <b>loans and advances</b> 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 <b>Debt securities</b> in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	France	0	0	-2	0	0	-2	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	-1	0	0	-1	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	-21	0	0	-21	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	-18	0	0	-18	0	-1	0		0	0	0
[ 3Y - 5Y ]		0	0	-36	0	0	-36	0	-1	0		0	0	0
[ 5Y - 10Y ]		0	0	-52	0	0	-52	0	-6	0		0	0	0
[ 10Y - more ]		23	0	21	0	0	21	0	0	0		0	0	0
<b>Total</b>	<b>23</b>	<b>0</b>	<b>-109</b>	<b>0</b>	<b>0</b>	<b>-109</b>	<b>0</b>	<b>-8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Germany	7,205	242	7,191	1	293	1,569	23	0	0		0	0	0
[ 3M - 1Y ]		1,801	210	1,787	0	80	1,270	3	0	0		0	0	0
[ 1Y - 2Y ]		3,307	214	3,247	25	958	2,051	11	0	0		0	0	0
[ 2Y - 3Y ]		596	122	545	0	442	-19	7	0	0		0	0	0
[ 3Y - 5Y ]		1,617	341	1,484	0	1,028	115	33	0	0		0	0	0
[ 5Y - 10Y ]		922	778	844	0	72	-5	2	0	0		0	0	0
[ 10Y - more ]		379	300	358	0	0	58	50	0	0		0	0	0
<b>Total</b>	<b>15,827</b>	<b>2,207</b>	<b>15,456</b>	<b>25</b>	<b>2,872</b>	<b>5,039</b>	<b>129</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Greece <sup>(5)</sup>	4	0	4	0	2	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	-3	0		0	0	0
[ 3Y - 5Y ]		11	0	11	0	11	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	-12	0		0	0	0
[ 10Y - more ]		49	0	49	0	0	0	0	0	50		0	0	0
<b>Total</b>	<b>64</b>	<b>0</b>	<b>64</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>-15</b>	<b>50</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Hungary	2	0	2	0	2	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 ]		41	0	41	0	41	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>43</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>43</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 ]	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>	<b>0</b>	
[ 0 - 3M ]	Ireland	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	-3	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	-1	0	0	-1	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>-1</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Italy	135	0	135	0	1	134	0	-16	0		0	0	0
[ 3M - 1Y ]		29	0	29	0	0	29	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	-3	0	0	-3	0	-5	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	-3	0	0	-3	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	-7	0	0	-7	0	-18	0		0	0	0
[ 10Y - more ]		43	0	42	0	43	-1	0	0	0		0	0	0
<b>Total</b>	<b>207</b>	<b>0</b>	<b>193</b>	<b>0</b>	<b>44</b>	<b>149</b>	<b>0</b>	<b>-39</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	<b>0</b>	

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

Dec-11  
DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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
[ 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>	<b>0</b>
[ 0 - 3M ]	Lithuania	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>	<b>0</b>
[ 0 - 3M ]	Luxembourg	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>	<b>0</b>
[ 0 - 3M ]	Malta	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>	<b>0</b>
[ 0 - 3M ]	Netherlands	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 ]		40	0	40	0	0	40	0	-1	0		0	0	0
[ 3Y - 5Y ]		0	0	-1	0	0	-1	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	-4	0	0	-4	0	-5	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>40</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>-6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
[ 0 - 3M ]	Norway	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>	<b>0</b>
[ 0 - 3M ]	Poland	5	1	5	0	4	0	0	0	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		10	0	10	0	0	0	0	0	10		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 3Y - 5Y ]		4	0	4	0	0	4	0	0	0		0	0	0
[ 5Y - 10Y ]		129	0	129	0	121	4	0	0	4		0	0	0
[ 10Y - more ]		50	50	50	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>198</b>	<b>51</b>	<b>198</b>	<b>0</b>	<b>124</b>	<b>8</b>	<b>0</b>	<b>14</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
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	1	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 ]		13	0	13	0	13	0	0	-10	0		0	0	0
<b>Total</b>		<b>13</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>-9</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

Dec-11

DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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
[ 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>	<b>0</b>
[ 0 - 3M ]	Slovakia	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 ]		5	0	5	0	5	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>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</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	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>	<b>0</b>
[ 0 - 3M ]	Spain	30	29	30	0	1	0	0	-16	0		0	0	0
[ 3M - 1Y ]		37	37	37	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		28	19	28	0	10	0	0	-5	0		0	0	0
[ 2Y - 3Y ]		0	0	-1	0	0	-1	0	-2	0		0	0	0
[ 3Y - 5Y ]		33	6	32	0	27	-1	0	-9	0		0	0	0
[ 5Y - 10Y ]		0	0	-5	0	0	-5	0	-5	0		0	0	0
[ 10Y - more ]		0	0	-1	0	0	-1	0	0	0		0	0	0
<b>Total</b>		<b>128</b>	<b>91</b>	<b>120</b>	<b>0</b>	<b>37</b>	<b>-8</b>	<b>0</b>	<b>-37</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	-16	0		0	0	0
[ 3M - 1Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		8	0	8	0	0	8	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	0	0	0	0	0	-11	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	-5	0		0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	-1	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>-33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
[ 0 - 3M ]	United Kingdom	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	-5	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>-5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EEA 30</b>		<b>16,962</b>	<b>2,349</b>	<b>16,424</b>	<b>25</b>	<b>3,234</b>	<b>5,439</b>	<b>129</b>	<b>-187</b>	<b>64</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</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

Jun-12  
DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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 ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	0	0	0	0	0	-10	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	-6	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>-16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
[ 0 - 3M ]	Belgium	117	0	116	0	0	116	0	0	0		0	0	0
[ 3M - 1Y ]		115	0	115	0	0	115	0	0	0		0	0	0
[ 1Y - 2Y ]		3	0	3	0	0	3	0	0	0		0	0	0
[ 2Y - 3Y ]		0	0	-22	0	0	-22	0	0	0		0	0	0
[ 3Y - 5Y ]		17	0	17	0	0	17	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	-1	0	0	-1	0	0	0		0	0	0
[ 10Y - more ]		0	0	-1	0	0	-1	0	0	0		0	0	0
<b>Total</b>		<b>252</b>	<b>0</b>	<b>227</b>	<b>0</b>	<b>227</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>	<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>	<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 ]		31	0	31	0	31	0	0	-8	0		0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0	0		0	0	0
<b>Total</b>		<b>31</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>31</b>	<b>0</b>	<b>-8</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 ]		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>	<b>0</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>	<b>0</b>
[ 0 - 3M ]	Finland	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>	<b>0</b>

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

Jun-12

DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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: <b>loans and advances</b> 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 <b>Debt securities</b> in HTM and Loans and Receivables portfolios					
[ 0 - 3M ]	France	3	0	3	0	1	2	0	0	0		0	0	0
[ 3M - 1Y ]		101	0	101	0	0	101	0	0	0		0	0	0
[ 1Y - 2Y ]		139	0	134	0	0	134	0	-1	0		0	0	0
[ 2Y - 3Y ]		90	0	85	0	90	-5	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	-13	0	0	-13	0	-10	0		0	0	0
[ 5Y - 10Y ]		0	0	-18	0	0	-18	0	-6	0		0	0	0
[ 10Y - more ]		24	0	22	0	0	22	0	0	0		0	0	0
<b>Total</b>	<b>357</b>	<b>0</b>	<b>314</b>	<b>0</b>	<b>91</b>	<b>223</b>	<b>0</b>	<b>-17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Germany	4,633	247	4,614	0	160	1,216	34	0	0		0	0	0
[ 3M - 1Y ]		4,786	167	4,777	25	392	2,143	12	0	0		0	0	0
[ 1Y - 2Y ]		2,779	145	2,713	0	1,054	1,514	20	0	0		0	0	0
[ 2Y - 3Y ]		1,034	90	954	0	875	-11	56	0	0		0	0	0
[ 3Y - 5Y ]		2,067	588	1,816	0	1,356	-128	59	-26	0		0	0	0
[ 5Y - 10Y ]		638	455	394	0	34	-95	29	-1	0		0	0	0
[ 10Y - more ]		326	296	320	0	0	24	141	0	0		0	0	0
<b>Total</b>	<b>16,263</b>	<b>1,988</b>	<b>15,588</b>	<b>25</b>	<b>3,871</b>	<b>4,663</b>	<b>351</b>	<b>-27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	<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 ]		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 ]		6	0	6	0	6	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>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>6</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 ]	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>	<b>0</b>	
[ 0 - 3M ]	Ireland	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	-3	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>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Italy	124	0	124	0	0	124	0	0	0		0	0	0
[ 3M - 1Y ]		24	0	24	0	0	24	0	0	0		0	0	0
[ 1Y - 2Y ]		0	0	-2	0	0	-2	0	-5	0		0	0	0
[ 2Y - 3Y ]		0	0	-1	0	0	-1	0	0	0		0	0	0
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0	0		0	0	0
[ 5Y - 10Y ]		0	0	-3	0	0	-3	0	-20	0		0	0	0
[ 10Y - more ]		0	0	-1	0	0	-1	0	0	0		0	0	0
<b>Total</b>	<b>148</b>	<b>0</b>	<b>141</b>	<b>0</b>	<b>0</b>	<b>141</b>	<b>0</b>	<b>-25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	<b>0</b>	



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

Jun-12  
DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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	
[ 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 ]	Lithuania	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 ]	Luxembourg	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 ]		5	0	5	0	0	5	0	0		0	0	0	
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	
<b>Total</b>		<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</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	
[ 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 ]	Netherlands	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	-1		0	0	0	
[ 2Y - 3Y ]		0	0	-1	0	0	-1	0	0		0	0	0	
[ 3Y - 5Y ]		0	0	0	0	0	0	0	0		0	0	0	
[ 5Y - 10Y ]		0	0	-1	0	0	-1	0	-5		0	0	0	
[ 10Y - more ]		0	0	-1	0	0	-1	0	0		0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>-6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
[ 0 - 3M ]	Norway	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 ]	Poland	2	2	2	0	0	0	0	0		0	0	0	
[ 3M - 1Y ]		10	0	10	0	0	0	0	0	10		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 ]		8	0	8	0	0	8	0	0	0		0	0	
[ 5Y - 10Y ]		125	0	125	0	121	0	0	0	4		0	0	
[ 10Y - more ]		50	50	50	0	0	0	0	0	0		0	0	
<b>Total</b>		<b>195</b>	<b>52</b>	<b>195</b>	<b>0</b>	<b>121</b>	<b>8</b>	<b>0</b>	<b>14</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	
[ 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>	

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

Jun-12  
DE028

DekaBank Deutsche Girozentrale, Frankfurt

(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
[ 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>		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
[ 3M - 1Y ]		0	0	0	0	0	0	0	0		0	0	0	0
[ 1Y - 2Y ]		5	0	5	0	5	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>		5	0	5	0	5	0	0	0	0	0	0	0	0
[ 0 - 3M ]	Slovenia	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>		0	0	0	0	0	0	0	0	0	0	0	0	0
[ 0 - 3M ]	Spain	17	17	17	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 ]		28	19	27	0	9	-1	0	-5		0	0	0	0
[ 2Y - 3Y ]		0	0	-1	0	0	-1	0	-5		0	0	0	0
[ 3Y - 5Y ]		6	6	5	0	0	-1	0	-6		0	0	0	0
[ 5Y - 10Y ]		0	0	-2	0	0	-2	0	-5		0	0	0	0
[ 10Y - more ]		0	0	-1	0	0	-1	0	0		0	0	0	0
<b>Total</b>		51	42	45	0	9	-6	0	-21	0	0	0	0	0
[ 0 - 3M ]	Sweden	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	-11		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	-6		0	0	0	0
[ 5Y - 10Y ]		0	0	0	0	0	0	0	1		0	0	0	0
[ 10Y - more ]		0	0	0	0	0	0	0	0		0	0	0	0
<b>Total</b>		0	0	0	0	0	0	0	-16	0	0	0	0	0
[ 0 - 3M ]	United Kingdom	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	-6		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>		0	0	0	0	0	0	0	-6	0	0	0	0	0
<b>TOTAL EEA 30</b>		17,313	2,082	16,554	25	4,134	5,258	351	-145	14	0	0	0	0

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).