

GROUP STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2015

RECONCILIATION WITH TOTAL COMPREHENSIVE INCOME/LOSS

(€ m)	2015	Following adjustment (see Note 3) 2014
Group net result	98	160
Income and expense that have been reclassified to the statement of income or may be reclassified at a later date		
Changes in fair value of AFS financial instruments		
Unrealised gains and losses (before taxes)	30	184
Gains and losses (before taxes) reclassified to the statement of income	-43	-99
of which from exchange rate effects	11	14
Income taxes recognised	8	-7
of which from exchange rate effects	1	1
	-5	78
Differences resulting from currency translation	57	44
	57	44
Changes in other net income from financial investments accounted for under the equity method	-	-3
	-	-3
Subtotal	52	119
Income and expense that will not be reclassified to the statement of income at a later date		
Changes resulting from the revaluation of net defined benefit liabilities (before taxes)	94	-262
Income taxes recognised	-30	83
	64	-179
Subtotal	64	-179
Other comprehensive income for the period	116	-60
Total comprehensive income	214	100
Total comprehensive income attributable to non-controlling interests	-2	1
Total comprehensive income attributable to HSH Nordbank shareholders	216	99