

Appendix A

The following examples illustrate some possible ways to meet the proposed disclosure requirements that will accompany the offsetting criteria.

Financial assets subject to offset

CU million	(vi) Collateral held							
Type of instrument	(i) Gross fair values	(ii) Amounts offset under XX	(iii) = (i)-(ii) Amounts reported on balance sheet	(iv) Amounts covered by other netting arrangements	(v) = (iii) - (iv) Netted Amount	Cash	Other non-cash financial instruments	(vii) = (v) - (vi) Net credit exposure
Exchange traded financial instruments								
OTC derivatives, repurchase and stock lending agreements and similar financial instruments								
Other financial instruments								
Total								

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Financial liabilities subject to offset (paragraph XX)

CU million

(vi)

Collateral posted

	(i)	(ii)	(iii) = (i) – (ii)	(iv)	(v) = (iii) – (iv)	Cash	Other non-cash financial instruments	(vii) = (v) – (vi)
	Gross fair values	Amounts offset under XX	Amounts reported on balance sheet	Amounts covered by other netting arrangements	Netted Amount			Net exposure

Type of instrument

Exchange traded financial instruments

OTC derivatives, repurchase and stock lending agreements
and similar financial instruments

Other financial instruments

Total

Type of instrument