Appendix B

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

Financial assets and liabilities subject to offset

CU million	Gross carrying amount		Amounts subject to offset under XX		Amounts reported on balance sheet		Amounts subject to offset under other netting arrangements		Cash and non cash financial asset collateral		Net exposure	
	(A)		(B)		$(\mathbf{C}) = (\mathbf{A}) - (\mathbf{B})$		(D)		(E)		(F) = (C) - (D) - (E)	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Collateral obtained	Collateral posted	Assets	Liabilities
Type of instrument												
Exchange traded financial instruments												
OTC derivatives, repurchase and stock lending agreements and similar financial instruments												
Other financial instruments												
Total												