

Assets

Spec A1. Capital investments

Row 8. Reverse repos

The purchase price paid in the case of a genuine repurchase agreement is reported in the reverse repos item. Reverse repos and repos shall be reported separately in Spec. A1. Capital investments and Spec B1. Certain debts, i.e. not reported net.

Genuine repurchase transaction, so-called repo, means an agreement where the parties have agreed on a sale of assets (for example bills of exchange, debts or transferable securities) as well as an undertaking on subsequent repurchase of corresponding assets at a set price.

In the case of a genuine repurchase transaction, the assets are not included in the receiver's balance sheet, but remain in the seller's balance sheet. Instead, the receiver reports the purchase price paid as a claim on the seller of the assets.

The following transactions shall not be considered as repurchase transactions:

1. Forward currency transactions.
2. Options instruments.
3. Transactions which include issue of a debt instrument with an undertaking to repurchase all or parts of the issue before the due date.
4. Other similar transactions.

A non-genuine repurchase transaction (a right but not an obligation to return the assets) shall still be reported as a genuine repurchase transaction if it is clear that the option to return the assets will be exercised.

Row 9. Cash, bank balances

This item includes freely disposable payment funds, including foreign notes and coins.

Foreign banks' branches in Sweden are also counted as Swedish banks.

Transactions shall not be reported for cash and bank balances.

Row 10. Accrued interest income

This item includes interest earned but not yet paid at the date of the report.

No net transactions shall be reported for this item.

Row 11. Accrued lease income

This item includes lease interest earned but not yet paid at the date of the report.

No net transactions shall be reported for this item.

Row 12. Other financial investments

Financial investments not covered by rows 1–11 are reported in this item. Claims relating to non-liquidated transactions, for example, are included here. However, participations in venture capital funds shall be reported on spec. A5. Shares and participations, *row 6. Warrants and other participations*.

Row 14. of which capital investments owned via foreign branches

Foreign branches' combined position of *row 13. Total Capital Investments*.

Dealings between different branches shall be excluded.