

## Note 22 - Net profit/(loss) from financial assets

The note shows net return on financial investments by type of financial instrument in the various classification categories.

Parent Bank		(NOK million)	Group	
2012	2013		2013	2012
		<b>Valued at fair value through profit/loss</b>		
76	-51	Value change in interest rate instruments	-51	76
		Value change in derivatives/hedging		
-4	-49	Net value change in hedged bonds and derivatives	-49	-4
14	-11	Net value change in hedged fixed rate loans and derivatives	-11	14
68	112	Other derivatives	112	68
		Income from equity instruments		
175	286	Income from owner interests	355	247
115	85	Dividend from equity instruments	41	10
32	142	Value change and gain/(loss) on equity instruments	31	22
<b>476</b>	<b>512</b>	<b>Total net income from financial assets and liabilities at fair value through profit/(loss)</b>	<b>426</b>	<b>433</b>
		<b>Valued at amortised cost</b>		
		Value change in interest rate instruments		
0	-	Value change in interest rate instruments held to maturity	-	0
-	4	Value change in interest rate instruments, loans and receivables	4	-
<b>0</b>	<b>4</b>	<b>Total net income from financial assets and liabilities at amortised cost</b>	<b>4</b>	<b>0</b>
		<b>Valued at fair value - available for sale</b>		
		Income from equity instruments		
0	0	Dividend from equity instruments	0	0
-1	2	Gain/(loss) on realisation of financial assets	41	-1
<b>-1</b>	<b>2</b>	<b>Total net income from financial assets available for sale</b>	<b>41</b>	<b>-1</b>
<b>19</b>	<b>30</b>	<b>Total net gain from currency trading</b>	<b>30</b>	<b>19</b>
<b>495</b>	<b>547</b>	<b>Total net profit/(loss) from financial assets</b>	<b>502</b>	<b>451</b>