

Consolidated financial statements

Statement of profit or loss and other comprehensive income for the period from 1 January to 31 December 2017

€m	Notes	2017	2016	Change	
Interest and similar income		885.3	891.7	-6.4	-0.7%
Interest expenses		761.9	755.5	6.4	0.8%
Net interest income	[31]	123.4	136.2	-12.8	-9.4%
Provisions for loan losses	[16],[32],[44]	-28.5	-194.6	166.1	85.4%
Net interest income after provisions for loan losses		94.9	-58.4	153.3	262.5%
Commission income		2,310.8	2,025.3	285.5	14.1%
Commission expenses		1,109.0	918.1	190.9	20.8%
Net commission income	[33]	1,201.8	1,107.2	94.6	8.5%
Trading profit or loss	[34]	190.3	252.7	-62.4	-24.7%
Profit or loss on financial instruments designated at fair value	[35]	27.2	145.0	-117.8	-81.2%
Profit or loss from fair value hedges according to IAS 39	[36]	-0.6	2.4	-3.0	-125.0%
Profit or loss on financial investments	[37]	26.6	-13.5	40.1	297.0%
Administrative expenses	[38]	1,039.8	970.1	69.7	7.2%
Other operating profit	[39]	-19.9	24.2	-44.1	-182.2%
Total of profit or loss before tax		480.5	489.5	-9.0	-1.8%
Income taxes	[40]	158.6	164.3	-5.7	-3.5%
Interest expenses for atypical silent capital contributions	[29], [62]	60.6	61.2	-0.6	-1.0%
Total of profit or loss		261.3	264.0	-2.7	-1.0%
Thereof:					
Attributable to non-controlling interests		0.0	0.0	0.0	o.A.
Attributable to the shareholders of DekaBank		261.3	264.0	-2.7	-1.0%
Changes not recognised in profit or loss					
Items reclassified to profit or loss					
Financial instruments valuation reserve Available for sale	[8], [19], [63]	28.5	5.1	23.4	(> 300%)
Cash flow hedges valuation reserve	[10],[18],[63]	25.7	10.4	15.3	147.1%
Currency translation reserve	[12], [63]	-1.9	-14.4	12.5	86.8%
Deferred taxes on items reclassified to profit or loss	[50], [59]	-8.8	-3.4	-5.4	-158.8%
Items not reclassified to profit or loss					
Revaluation gains/losses on defined benefit pension obligations	[57], [63]	15.4	-15.1	30.5	202.0%
Revaluation reserve investments accounted for using the equity method		-2.1	-1.2	-0.9	-75.0%
Deferred taxes on items not reclassified to profit or loss	[50]	-4.9	5.2	-10.1	-194.2%
Other comprehensive income		51.9	-13.4	65.3	(> 300%)
Comprehensive income for the period under IFRS		313.2	250.6	62.6	25.0%
Thereof:					
Attributable to non-controlling interests		0.0	0.0	0.0	o.A.
Attributable to the shareholders of DekaBank		313.2	250.6	62.6	25.0%