

REPORTING PACKAGE for Consolidated Financial Statements
as at 31 DECEMBER 2011

31.12.2010		31.12.2011		CONSOLIDATED FINANCIAL STATEMENTS					
BPDG as per IFRS		BPDG as per IFRS		CONSOLIDATED BALANCE SHEET					
CHF		CHF				CHF		CHF	
				ASSETS					
4'500'856	10	12'290'301	10	Cash and cash equivalents					
4'500'856		12'290'301		Cash and cash equivalents					
4'854'268	20	677'002	20	Financial assets held for trading purposes					
486		287		Financial assets held for trading - Equity Investments					
3'243'787		38'791		Financial assets held for trading - Other Financial Assets					
1'609'995		637'924		Financial assets held for trading - Financial and Credit Derivatives					
-	30	-	30	Financial assets valued at fair value					
-		-		Financial assets valued at fair value - Equity Investments					
-		-		Financial assets valued at fair value - Other financial assets					
2'046'679	40	7'910'643	40	Financial assets available for sale					
12		150		Financial assets available for sale - Equity Investments					
2'046'667		7'910'493		Financial assets available for sale - Other Financial Assets					
-	50	-	50	Financial assets held to maturity					
-		-		Financial assets held to maturity					
109'976'772	60	126'860'523	60	Due from banks					
109'976'772		126'860'523		Due from banks					
73'895'063	70	63'181'201	70	Due from customers					
73'895'063		63'181'201		Due from customers					
-	80	-	80	Hedging derivatives					
-		-		Hedging derivatives					
-	90	-	90	Change in value of financial assets recognised as part of a macrohedge (+/-)					
-		-		Change in value of financial assets recognised as part of a macrohedge					
-	100	-	100	Equity Investments					
-		-		Equity Investments in controlled companies					
-		-		Equity Investments in jointly-controlled companies					
-		-		Equity Investments in companies subject to significant influence					
-	110	-	110	Technical reserves payable by reinsurers					
-		-		Technical reserves payable by reinsurers					
2'411'038	120	1'700'512	120	Tangible fixed assets					
2'411'038		1'700'512		Tangible fixed assets - for operating use					
-		-		Tangible fixed assets - held for investments					
-	130	-	130	Intangible fixed assets					
-		-		Goodwill					
-		-		Other intangible fixed assets					
-		-		Positive consolidated exchange					
407'682	140	317'578	140	Tax receivables					
407'682		317'578		Tax receivables - current					
-		-		Tax receivables - prepaid					
-	150	-	150	Non-current assets and assets non disposal					

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Non -current assets and assets non disposal (IFRS 5)													
160 Other assets	1'842'651	1'107'191											
Other assets - Tax consolidation	-												
Other assets - Other	1'842'651	1'107'191											
-	-												
-	-												
Total assets	199'935'009	214'044'951						PROFILO					
LIABILITIES AND SHAREHOLDERS' EQUITY													
10 Due to banks	5'261'563	11'825'875											
Due to banks	5'261'563	11'825'875											
20 Due to customers	104'950'060	119'451'680											
Due to customers	104'950'060	119'451'680											
30 Securities outstanding	9'795'050	9'950'177											
Securities outstanding	9'795'050	9'950'177											
40 Financial liabilities held for trading purposes	1'354'340	706'752											
Financial liabilities held for trading purposes - Due	-												
Financial liabilities held for trading purposes - Other	-												
Financial liabilities held for trading purposes - Financial ed credit	-												
derivatives	1'354'340	706'752											
50 Financial liabilities valued at fair value	-												
Financial liabilities valued at fair value	-												
60 Hedging derivatives	-												
Hedging derivatives	-												
Change in value of financial liabilities recognised as part of	-												
macrohedea	-												
Change in value of financial liabilities recognised as part of macrohedge	-												
80 Tax payables	1'851'980	1'888'956											
Tax payables - current	3'980	40'956											
Tax payables - deferred	1'848'000	1'848'000											
90 Liabilities linked to assets on disposals	-												
Liabilities linked to assets on disposals (IFRS 5)	-												
100 Other liabilities	5'638'933	4'203'041											
Other liabilities - Tax consolidation	-												
Other liabilities - Other	5'638'933	4'203'041											
110 Staff severance indemnities	-												
Staff severance indemnities	-												
120 Provisions for risks and charges:	10'220'527	8'504'451											
retirement benefits and similar obligations	1'630'728	1'270'313											
other provisions	8'589'799	7'234'138											
130 Technical reserves	-												
140 Valuation reserve	-												

Due to banks

Of which due to PROFILO

Current a/c

Repo a/c

Accrued Interest

CHF Equiv.

CHF Equiv.

CHF Equiv.

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CHF		CONSOLIDATED BALANCE SHEET							CHF	
-7'340'458		Loans							-641'177	
-		Financial assets available for sale							-	
-		Financial assets held to maturity							-	
-2'427		Other financial operations						-37'413		
-		Write-ups for impairment of						-		
-		Loans						875'806		
-		Financial assets available for sale						-		
-		Financial assets held to maturity						-		
-		Other financial operations						-		
5'394'283		140 Net profit (loss) on financial operations						12'044'167		
-		150 Net premiums						-		
-		160 Balance other incomes/charges from insurance operations						-		
5'394'283		170 Net profit from financial and insurance operations						12'044'167		
-17'175'763		180 Administrative expenses						-15'273'866		
-10'321'986		Staff expenses						-9'305'504		
-6'853'777		Other administrative expenses						-5'968'362		
6'240'548		190 Net provisions for risks and charges						772'240		
6'240'548		Net provisions for risks and charges						772'240		
-476'128		200 Net write-downs/write-ups on tangible fixed assets						-791'440		
-476'128		Write-downs on tangible fixed assets - Amortisation						-791'440		
-		Write-downs on tangible fixed assets - Write-downs for impairment						-		
-		Write-ups on tangible fixed assets						-		
-		210 Net write-downs/write-ups on intangible fixed assets						-		
-		Amortisation on intangible fixed assets						-		
-		Permanent loss in value - Goodwill						-		
-		Permanent loss in value - Other intangible fixed assets						-		
-		Write-ups on intangible fixed assets						-		
309'318		220 Other operating income/charges						20'873		
-		Indirect taxes recovered						-		
-		Recovery staff expenses commanded						-		
-		Recovery of fees from services to Group companies						-		
-		Recovery rentals payable and buildings fees						-		
-		Recovery legal fees						-		
309'318		Other operating income						20'873		
-		Other operating charges						-		
-11'102'025		230 Operating costs						-15'272'193		
-		240 Profits (losses) on equity investments						-		
-		Profits on equity investments						-		
-		Revaluations, profits on disposals, write-ups						-		
-		Other increases						-		
-		Losses on equity investments						-		

Of which PROFILO Fees

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CHF		CONSOLIDATED BALANCE SHEET										CHF	
-		Write-downs, write-downs for impairment, losses on disposals										-	
-		Other decreases										-	
-		Net profit (loss) on tangible and intangible fixed assets valued at fair value										-	
-	250											-	
-		Impairment of goodwill										-	
-	260											-	
-		Profits (losses) on divestitures										-	
-	270	Profits on divestitures										-	
-		Profits on divestitures - Equity investments										-	
-		Profits on divestitures - Other assets										-	
-		Losses on divestitures										-	
-		Losses on divestitures - Equity investments										-	
-		Losses on divestitures - Other assets										-	
-5'707'742	280	Profit (loss) on current operations before taxes										-3'228'026	
215'972	290	Income taxes for the year for current operations										-90'104	
215'972		Income taxes for the year for current operations										-90'104	
-5'491'770	300	Profit (loss) on current operations after taxes										-3'318'130	
-	310	Profits (losses) on assets on disposal after taxes										-	
-		Profits (losses) on assets on disposal after taxes										-	
-5'491'770	320	Profit (loss) for the year										-3'318'130	
-	330	Third parties' profit (loss) for the year										-	
-5'491'770	340	Parent Company's profit (loss) for the year										-3'318'130	

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