

## Impact of changes in accounting policies on the consolidated statement of comprehensive income

	2012 (previously reported)	Change in accounting policy		2012 (restated)	2011 (previously reported)	Change in accounting policy	2011 (restated)
		IFRS 10/11	IAS 19			IAS 19	
<b>Impact of changes in accounting policies on the consolidated statement of comprehensive income</b>							
<b>Net income</b>	<b>1,571</b>	<b>(32)</b>	<b>43</b>	<b>1,582</b>	<b>872</b>	<b>15</b>	<b>887</b>
<b>Items that will not be reclassified to profit or loss:</b>							
Changes in revaluation reserve real estate held for own use	(5)	-	-	(5)	3		3
Remeasurements of defined benefit plans	-	-	(149)	(149)	-	(583)	(583)
Income tax relating to items that will not be reclassified	1	-	37	38	-	179	179
<b>Items that may be reclassified to profit or loss:</b>							
Gains / (losses) on revaluation of available-for-sale investments	4,221	(45)	-	4,176	3,113		3,113
(Gains) / losses transferred to income statement on disposal and impairment of available-for-sale investments	(465)	-	-	(465)	(513)		(513)
Changes in cash flow hedging reserve	(92)	6		(86)	1,058		1,058
Movement in foreign currency translation and net foreign investment hedging reserves	(116)	-	6	(110)	409	(29)	380
Equity movements of joint ventures	-	27	-	27	-		
Equity movements of associates	22	-	-	22	(18)		(18)
Income tax relating to items that may be reclassified	(1,064)	13	-	(1,051)	(1,167)	1	(1,166)
Other comprehensive income for the period	(1)	(1)	-	(2)	4		4
<b>Total other comprehensive income for the period</b>	<b>2,501</b>	<b>-</b>	<b>(106)</b>	<b>2,395</b>	<b>2,889</b>	<b>(432)</b>	<b>2,457</b>
<b>Total comprehensive income</b>	<b>4,072</b>	<b>(32)</b>	<b>(63)</b>	<b>3,977</b>	<b>3,761</b>	<b>(417)</b>	<b>3,344</b>
<b>Total comprehensive income attributable to:</b>							
Equity holders of Aegon N.V.	4,073	(32)	(63)	3,978	3,758	(417)	3,341
Non-controlling interests	(1)	-	-	(1)	3	-	3