

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 10, is up to date with all changes known to be in force on or before 05 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2014 No. 680 may be subject to amendment by EU Exit Instruments made by both the Prudential Regulation Authority and the Financial Conduct Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their websites. (See ANNEX III Document for details) View outstanding changes

REPLACES ANNEX III – REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2020/429 of 14 February 2020 amending Commission Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance).

10. Derivatives – Trading and economic hedges

ANNEX III Table 20: rows 1 - 37

	By type of risk / By product or by type of market	References	Carrying amount		Notional amount	
			Financial assets Held for trading and trading	Financial liabilities Held for trading and trading	Total Trading	of which: sold
			<i>Annex V.Part 2.120, 131</i>	<i>IFRS 9.BA.7 (a); Annex V.Part 2.120, 131</i>	<i>Annex V.Part 2.133-135</i>	<i>Annex V.Part 2.133-135</i>
			010	020	030	040
010	Interest rate	<i>Annex V.Part 2.129(a)</i>				
020	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
030	OTC options	<i>Annex V.Part 2.136</i>				
040	OTC other	<i>Annex V.Part 2.136</i>				
050	Organized market options	<i>Annex V.Part 2.136</i>				
060	Organized market other	<i>Annex V.Part 2.136</i>				
070	Equity	<i>Annex V.Part 2.129(b)</i>				

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080	amending instruments	Annex				
	economic hedges	V.Part 2.137-139				
090	OTC options	Annex V.Part 2.136				
100	OTC other	Annex V.Part 2.136				
110	Organized market options	Annex V.Part 2.136				
120	Organized market other	Annex V.Part 2.136				
130	Foreign exchange and gold	Annex V.Part 2.129(c)				
140	of which: economic hedges	Annex V.Part 2.137-139				
150	OTC options	Annex V.Part 2.136				
160	OTC other	Annex V.Part 2.136				
170	Organized market options	Annex V.Part 2.136				
180	Organized market other	Annex V.Part 2.136				
190	Credit	Annex V.Part 2.129(d)				
195	of which: economic hedges with use of the fair value option	IFRS 9.6.7.1; Annex V.Part 2.140				
201	of which: other economic hedges	Annex V.Part 2.137-140				
210	Credit default swap					

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220	spread option					
230	Total return swap					
240	Other					
250	Commodity	<i>Annex V.Part 2.129(e)</i>				
260	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
270	Other	<i>Annex V.Part 2.129(f)</i>				
280	of which: economic hedges	<i>Annex V.Part 2.137-139</i>				
290	DERIVATIVES	<i>IFRS 9.Appendix A</i>				
300	of which: OTC – credit institutions	<i>Annex V.Part 1.42(c), 44(e), Part 2.141(a), 142</i>				
310	of which: OTC – other financial corporations	<i>Annex V.Part 1.42(d), 44(e), Part 2.141(b)</i>				
320	of which: OTC – rest	<i>Annex V.Part 1.44(e), Part 2.141(c)</i>				1

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 13](#)
- Regulation revoked by [S.I. 2021/1078, reg. 13\(2\)\(aa\)](#) (as inserted) by [S.I. 2021/1376 reg. 32\(7\)\(a\)\(i\)](#) (This amendment not applied to [legislation.gov.uk](#). The affected provision Pt. 2 (PRA) was modified by a non-legislative instrument (Technical Standards (Capital Requirements) (EU Exit) (No.3) Instrument 2019) and is not present in the text of the retained EU legislation. Details of the non-legislative modifications can be found on the Bank of England's website on the page entitled 'The Bank of England's amendments to financial services legislation under the European Union (Withdrawal) Act 2018')

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 1(a)-(c) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))
- Art. 1(e)-(g) omitted by [S.I. 2021/1078 reg. 13\(4\)\(a\)](#) (amending provision omitted by [S.I. 2021/1376](#))