
Status: Point in time view as at 01/06/2015.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 16. is up to date with all changes known to be in force on or before 12 June 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 website/s. (See end of Document for details)

Commission Implementing Regulation (EU) No 680/2014 of 16 April 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)

Status: Point in time view as at 01/06/2015.

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REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2015/227 of 9 January 2015 amending 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).

[F²16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

ANNEX III Table 27: rows 1 - 31

16.2 Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument

		<i>References</i>	Current period 010
010	Equity instruments	<i>IAS 32.11</i>	
020	Debt securities	<i>Annex V.Part 1.26</i>	
030	Loans and advances	<i>Annex V.Part 1.27</i>	
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>	
050	Debt securities issued	<i>Annex V.Part 1.31</i>	
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(v-vii); IAS 39.55(a)</i>	

16.3 Gains or losses on financial assets and liabilities held for trading by instrument

	<i>References</i>	Current period
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010	Derivatives	IAS 39.9	
020	Equity instruments	IAS 32.11	
030	Debt securities	Annex V.Part 1.26	
040	Loans and advances	Annex V.Part 1.27	
050	Short positions	IAS 39 AG 15(b)	
060	Deposits	ECB/2008/32 Annex 2.Part 2.9	
070	Debt securities issued	Annex V.Part 1.31	
080	Other financial liabilities	Annex V.Part 1.32-34	
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	IFRS 7.20(a)(i)	

16.4. Gains or losses on financial assets and liabilities held for trading by risk

		<i>References</i>	Current period
			010
010	Interest rate instruments and related derivatives	Annex V.Part 2.99(a)	
020	Equity instruments and related derivatives	Annex V.Part 2.99(b)	
030	Foreign exchange trading and derivatives related with foreign exchange and gold	Annex V.Part 2.99(c)	
040	Credit risk instruments and related derivatives	Annex V.Part 2.99(d)	
050	Derivatives related with commodities	Annex V.Part 2.99(e)	
060	Other	Annex V.Part 2.99(f)	
070	GAINS OR (-) LOSSES ON	IFRS 7.20(a)(i)	

Status: Point in time view as at 01/06/2015.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 16. is up to date with all changes known to be in force on or before 12 June 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 EU Exit Instruments can be found on their website/s. (See end of Document for details)

FINANCIAL		ASSETS AND LIABILITIES HELD FOR TRADING, NET		
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16.5 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

		References	Current period	Accumulated changes in fair value due to credit risk
				Annex V.Part 2.100
			010	020
010	Equity instruments	<i>IAS 32.11</i>		
020	Debt securities	<i>Annex V.Part 1.26</i>		
030	Loans and advances	<i>Annex V.Part 1.27</i>		
040	Deposits	<i>ECB/2008/32 Annex 2.Part 2.9</i>		
050	Debt securities issued	<i>Annex V.Part 1.31</i>		
060	Other financial liabilities	<i>Annex V.Part 1.32-34</i>		
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>IFRS 7.20(a)(i)</i>		

16.6 Gains or losses from hedge accounting

		References	Current period
			010
010	Fair value changes of the hedging	<i>IFRS 7.24(a)(i)</i>	

Status: Point in time view as at 01/06/2015.

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, Division 16. is up to date with all changes known to be in force on or before 12 June 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 instruments can be found on their website/s. (See end of Document for details)

	[including discontinuation]		
020	Fair value changes of the hedged item attributable to the hedged risk	IFRS 7.24(a)(ii)	
030	Ineffectiveness in profit or loss from cash flow hedges	IFRS 7.24(b)	
040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	IFRS 7.24(c)	
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET	IFRS 7.24	

16.7 Impairment on financial and non-financial assets]]

ANNEX III Table 33: rows 1 - 20

Textual Amendments

- F2** Substituted by [Commission Implementing Regulation \(EU\) 2015/1278 of 9 July 2015 amending Implementing Regulation \(EU\) No 680/2014 laying down implementing technical standards with regard to supervisory reporting of institutions as regards instructions, templates and definitions \(Text with EEA relevance\).](#)

Status:

Point in time view as at 01/06/2015.

Changes to legislation:

Commission Implementing Regulation (EU) No 680/2014, Division 16. is up to date with all changes known to be in force on or before 12 June 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.

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 website/s.