
Status: Point in time view as at 31/01/2020.

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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)

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REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2017/1443 of 29 June 2017 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regards to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance).

16. Breakdown of selected statement of profit or loss items

16.1 Interest income and expenses by instrument and counterparty sector

ANNEX III Table 31: rows 1 - 33

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
			Annex V. Part 2.195-196
			010
020	Debt securities	<i>Annex V.Part 1.31</i>	
030	Loans and advances	<i>Annex V.Part 1.32</i>	
040	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	
050	Debt securities issued	<i>Annex V.Part 1.37</i>	
060	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	<i>Annex V.Part 2.45</i>	

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

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		References	Current period
			Annex V. Part 2.197-198 010
010	Derivatives	<i>IFRS 9.Appendix A, .BA.1, .BA.7(a)</i>	
015	of which: Economic hedges with use of the fair value option	<i>IFRS 9.6.7.1; IFRS 7.9(d); Annex V.Part 2.199</i>	
020	Equity instruments	<i>IAS 32.11</i>	
030	Debt securities	<i>Annex V.Part 1.31</i>	
040	Loans and advances	<i>Annex V.Part 1.32</i>	
050	Short positions	<i>IFRS 9.BA.7(b)</i>	
060	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>	
070	Debt securities issued	<i>Annex V.Part 1.37</i>	
080	Other financial liabilities	<i>Annex V.Part 1.38-41</i>	
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	<i>IFRS 9.Appendix A, .BA.6;IFRS 7.20(a)(i)</i>	
095	of which: gains and losses due to the reclassification of assets at amortised cost	<i>IFRS 9.5.6.2; annex V.Part 2.199</i>	

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

		References	Current period
			010
010	Interest rate instruments and related derivatives	<i>Annex V.Part 2.200(a)</i>	
020	Equity instruments and related derivatives	<i>Annex V.Part 2.200(b)</i>	

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	Foreign exchange trading and derivatives related with foreign exchange and gold	<i>Annex V.Part 2.200(c)</i>	
040	Credit risk instruments and related derivatives	<i>Annex V.Part 2.200(d)</i>	
050	Derivatives related with commodities	<i>Annex V.Part 2.200(e)</i>	
060	Other	<i>Annex V.Part 2.200(f)</i>	
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	<i>IFRS 7.20(a)(i)</i>	

16.4.1 Gains or losses on non-trading financial assets mandatorily at fair value through profit or loss by instrument

		<i>References</i>	Current period <i>Annex V.Part 2.201</i> 010
020	Equity instruments	<i>IAS 32.11</i>	
030	Debt securities	<i>Annex V.Part 1.31</i>	
040	Loans and advances	<i>Annex V.Part 1.32</i>	
090	GAINS OR (-) LOSSES ON NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET	<i>IFRS 7.20(a)(i)</i>	
100	of which: gains and losses due to the reclassification of assets at amortised cost	<i>IFRS 9.6.5.2; Annex V.Part 2.202</i>	

16.5 Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

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		References	Current period	Changes in fair value due to credit risk
			Annex V.Part 2.203	Annex V.Part 2.203
			010	020
020	Debt securities	<i>Annex V.Part 1.31</i>		
030	Loans and advances	<i>Annex V.Part 1.32</i>		
040	Deposits	<i>ECB/2013/33 Annex 2.Part 2.9; Annex V.Part 1.36</i>		
050	Debt securities issued	<i>Annex V.Part 1.37</i>		
060	Other financial liabilities	<i>Annex V.Part 1.38-41</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>		
071	of which: gains or (-) losses upon designation of financial assets and liabilities designated at fair value through profit or loss for hedging purposes, net	<i>IFRS 9.6.7; IFRS 7.24G(b); Annex V.Part 2.204</i>		
072	of which: gains or (-) losses after designation on financial assets and liabilities designated	<i>IFRS 9.6.7; IFRS 7.20(a)(i); Annex V.Part 2.204</i>		

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	through profit or loss for hedging purposes, net			
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16.6 Gains or losses from hedge accounting

		References	Current period
			Annex V.Part 2.205
			010
010	Fair value changes of the hedging instrument [including discontinuation]	<i>IFRS 7.24A(c); IFRS 7.24C(b)(vi)</i>	
020	Fair value changes of the hedged item attributable to the hedged risk	<i>IFRS 9.6.3.7; .6.5.8; .B6.4.1; IFRS 7.24B(a)(iv); IFRS 7.24C(b)(vi); Annex V.Part 2.206</i>	
030	Ineffectiveness in profit or loss from cash flow hedges	<i>IFRS 7.24C(b)ii; IFRS 7.24C(b)(vi)</i>	
040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	<i>IFRS 7.24C(b)(ii); IFRS 7.24C(b)(vi)</i>	
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET		

16.7 Impairment on non-financial assets]

ANNEX III Table 38: rows 1 - 15

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