

**Status:** Point in time view as at 20/04/2016.

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014 is up to date with all changes known to be in force on or before 13 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 are available on their website/s. (See end of Document for details)

## 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).

### 4. Breakdown of financial assets by instrument and by counterparty sector

#### 4.1 Financial assets held for trading

ANNEX III Table 7: rows 1 - 21

		<i>References</i>	Carrying amount	Accumulated changes in fair value due to credit risk
			<b>010</b>	<b>020</b>
010	<b>Equity instruments</b>	<i>IAS 32.11</i>		
020	of which: at cost	<i>IAS 39.46(c)</i>		
030	of which: credit institutions	<i>Annex V.Part 1.35(c)</i>		
040	of which: other financial corporations	<i>Annex V.Part 1.35(d)</i>		
050	of which: non-financial corporations	<i>Annex V.Part 1.35(e)</i>		
060	<b>Debt securities</b>	<i>Annex V.Part 1.24, 26</i>		
070	Central banks	<i>Annex V.Part 1.35(a)</i>		
080	General governments	<i>Annex V.Part 1.35(b)</i>		
090	Credit institutions	<i>Annex V.Part 1.35(c)</i>		
100	Other financial corporations	<i>Annex V.Part 1.35(d)</i>		
110	Non-financial corporations	<i>Annex V.Part 1.35(e)</i>		

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120	Loans and advances	Annex V.Part I.24, 27		
130	Central banks	Annex V.Part I.35(a)		
140	General governments	Annex V.Part I.35(b)		
150	Credit institutions	Annex V.Part I.35(c)		
160	Other financial corporations	Annex V.Part I.35(d)		
170	Non-financial corporations	Annex V.Part I.35(e)		
180	Households	Annex V.Part I.35(f)		1

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