Status: This is the original version (as it was originally adopted).

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: This is the original version (as it was originally adopted).

ANNEX IV

REPORTING FINANCIAL INFORMATION ACCORDING TO NATIONAL ACCOUNTING FRAMEWORKS

- 16. Breakdown of selected statement of profit or loss items
- 16.1 Interest income and expenses by instrument and counterparty sector

ANNEX IV Table 33: rows 1 - 31

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

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period 010
010	Equity instruments	ECB/2008/32 Annex 2.Part 2.4-5	IAS 32.11	
020	Debt securities	Annex V.Part 1.26	Annex V.Part 1.26	
030	Loans and advances	Annex V.Part 1.27	Annex V.Part 1.27	
040	Deposits	ECB/2008/32 Annex 2.Part 2.9	ECB/2008/32 Annex 2.Part 2.9	
050	Debt securities issued	Annex V.Part 1.31	Annex V.Part 1.31	
060	Other financial liabilities	Annex V.Part 1.32-34	Annex V.Part 1.32-34	
070	GAINS OR (-) LOSSES ON DERECOGNITI OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	BAD art 27.Vertical Ody out(6)	IFRS 7.20(a) (v-vii); IAS 39.55(a)	

ANNEX IV Table 35: rows 1 - 20

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

ANNEX IV Table 36: rows 1 - 16

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

ANNEX IV Table 37: rows 1 - 17

16.6 Gains or losses from hedge accounting

		References National GAAP based on BAD	References National GAAP compatible IFRS	Current period
				010
010	Fair value changes of the hedging instrument [including discontinuation]	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(a)(i)	
020	Fair value changes of the hedged item attributable to the hedged risk	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(a)(ii)	
030	Ineffectiveness in profit or loss from cash flow hedges	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(b)	
040	Ineffectiveness in profit or loss from hedges of net investments in foreign operations	4th Directive art 42a(1), (5a); art 42c(1)(a)	IFRS 7.24(c)	
050	GAINS OR (-) LOSSES FROM HEDGE ACCOUNTING, NET	4th Directive art 42a(1), (5a), art 42c(1)(a)	IFRS 7.24	

Status: This is the original version (as it was originally adopted).

16.7 Impairment on financial and non-financial assets

ANNEX IV Table 39: rows 1 - 19