

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)

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

16.5 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

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

16.7 Impairment on financial and non-financial assets

ANNEX IV Table 39: rows 1 - 19