

**Status:** Point in time view as at 01/01/2018.

**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 07 July 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 NATIONAL ACCOUNTING FRAMEWORKS

### 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).
- F2** 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).

### 11. Hedge accounting

#### 11.3 Non-derivative hedging instruments: Breakdown by accounting portfolio and type of hedge

ANNEX IV Table 31: rows 1 - 12

		References National GAAP compatible IFRS	Carrying amount		
			Fair value hedge	Cash flow hedge	Hedge of net investment in a foreign operation
			<i>Annex V.Part 2.145</i>	<i>Annex V.Part 2.145</i>	<i>Annex V.Part 2.145</i>
			<b>010</b>	<b>020</b>	<b>030</b>
<b>010</b>	<b>Non-derivative financial assets</b>	<i>IFRS 7.24A; IFRS 9.6.1; IFRS 9.6.2.2</i>			
<b>020</b>	of which: Financial assets held for trading	<i>IFRS 9.Appendix A</i>			
<b>030</b>	of which: Non-trading financial assets mandatorily at fair value through profit or loss	<i>IFRS 9.4.1.4; IFRS 7.8(a) (ii)</i>			
<b>040</b>	of which: Financial assets	<i>IFRS 9.4.1.5; IFRS 7.8(a)(i)</i>			

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	at fair value through profit or loss				
<b>050</b>	<b>Non-derivative financial liabilities</b>	<i>IFRS 7.24A; IFRS 9.6.1; IFRS 9.6.2.2</i>			
<b>060</b>	Financial liabilities held for trading	<i>IFRS 9. Appendix A</i>			
<b>070</b>	Financial liabilities designated at fair value through profit or loss	<i>IFRS 9.4.2.1; IFRS 9.6.2.2</i>			
<b>080</b>	Financial assets at amortised cost	<i>IFRS 9.4.2.1; IFRS 9.6.2.2</i>			<b>II</b>

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