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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).

14. Fair value hierarchy: financial instruments at fair value

ANNEX IV Table 32: rows 1 - 31

ANNE	EX IV Tal						r				
			n Res fere				Chang		Accumulated		
			VationaNationahierarchyIFRS				in fair		change in fair value		
		GAAP	AAP GAAP 13.93 (b)			value	for	before taxes Annex			
		based		patible			the pe	riod	V.Part 2.87		
		on	IFRS				Anne				
		BAD					V.Part 2.86				
				Level	Level	Level	Level	Level	Level	Level	Level
				1	2	3	2	3	1	2	3
				IFRS	IFRS	IFRS	IFRS	IFRS	IFRS	IFRS	IFRS
				13.76	13.81	13.86	13.81		1	13.81	13.86
				010	020	030	040	050	060	070	080
ASSE	TS			,							
010	Financ	i41h	IFRS								
010	assets										
	held		' /								
		art	(ii);								
	for	42a(1),									
	trading		<i>39.9</i> ,								
		IAS	AG								
		39.9	14								
020	Deriva	ti@ & R	IAS								
		Annex	39.9								
		II									
030	Davit-		กกดตาว								
030		ECB/20									
	ınstrun	nethtaex	32.11								
		2.Part									
		2.4-5									
040	Debt	Annex									
	securiti	eKPart	V.Part								
		1.24,	1.24,								
		26	26								
050	Loans	Annex	Annex								
0.50	and	V.Part	V.Part								
			v.1 art								
	advanc	CS									

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	(EU Exit) Re ion.gov.uk. L	27	27	 	 	 	32.11.30	
060	Finance assets designs at fair value throug profit or loss	Directi a ted 42a(1), (5a); IAS	(i);					
070		ECB/20 Entrex 2.Part 2.4-5						
080	Debt securiti	Annex ek/Part 1.24, 26	Annex V.Part 1.24, 26					
090	Loans and advanc	Annex V.Part els.24, 27	Annex V.Part 1.24, 27					
100	Availal for-sale financiassets	bleh Directi art al2a(1), (5a); IAS 39.9	(h)					
110		ECB/20 Entrex 2.Part 2.4-5	0 088 32 32.11					
120	Debt securiti	Annex eKPart 1.24, 26	Annex V.Part 1.24, 26					
130	Loans and advanc	Annex V.Part ek.24, 27						
140	Deriva – Hedge accoun	Directi	(b);					

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etc.) (I	EU Exit) Regulations n.gov.uk. D esdit s of r	2018 (S.I. 2	2018/1115),	regs. 2, 3,	Sch. Pt. 4.	These ame	endments a	re not curr	ently availe	ible on
legisiaiio	42c(1)		naing insii	umenis ca	n be jound	on ineir we	eosne/s. (Se	e ena oj D	ocumeni je	r aeiaiis)
	(a); IAS 39.9; Annex	1.19								
	V.Part 1.19									
LIABI	LITIES									
150	Financiálh liabilitiésirecti held art for 42a(1) trading(5a); IAS 39.9, AG 14-15	(e)								
160	Derivation Research	IAS 39.9, AG 15(a)								
170	Short positions	IAS 39 AG 15(b)								
180	Deposit £CB/2 Annex 2.Part 2.9; Annex V.Part 1.30	Annex 2.Part 2.9; Annex	008/32							
190	Debt Annex securities Part issued 1.31	Annex V.Part 1.31								
200	Other Annex financiaV.Part liabilitiek.32-3	V.Part	4							
210	Financialh liabilitiesirect designated at 42a(1) fair (5a); value IAS through 9.9 profit	(e)								

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	loss							
220	Deposi	t <i>£CB/2</i> (008/32				
			Annex					
			2.Part					
		2.9;	2.9;					
			Annex					
		1.30	V.Part 1.30					
		1.50	1.50					
230	Debt		Annex					
		ießPart						
	issued	1.31	1.31					
240	Other	Annex	Annex					
	financi	a <i>V.Part</i>	V.Part					
	liabiliti	ie <i>b.32-34</i>	<i>41.32-34</i>	1				
250	Deriva	t i ∕v∕es	IFRS					1
	_	Directi	vē.22					•
	Hedge	art	(b);					
	accour	$\mathbf{tHdg}(I)$,						
		(5a),	39.9;					
		art	Annex					
		42c(1)						
		(a);	1.19					
		Annex						
		V.Part						
		1.19						

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