

**Status:** Point in time view as at 20/04/2016.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 18 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 NATIONAL ACCOUNTING FRAMEWORKS

### Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2015/227 of 9 January 2015 amending Commission 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

	Reference National GAAP based on BAD	Reference National GAAP compatible IFRS	Fair value hierarchy IFRS			Change in fair value for the period Annex V.Part 2.86		Accumulated change in fair value before taxes Annex V.Part 2.87		
			Level 1	Level 2	Level 3	Level 2	Level 3	Level 1	Level 2	Level 3
			IFRS 13.76	IFRS 13.81	IFRS 13.86	IFRS 13.81	IFRS 13.86, 93(f)	IFRS 13.76	IFRS 13.81	IFRS 13.86
			010	020	030	040	050	060	070	080
<b>ASSETS</b>										
010	Financial assets held for trading	IAS 39.9	IFRS 7.8(a)(ii); IAS 39.9, AG 14							
020	Derivatives	IAS 39.9	IAS 39.9							
030	Equity instruments	IAS 32.11	IAS 32.11							
040	Debt securities	IAS 32.1.24, 26	IAS 32.1.24, 26							
050	Loans and advances	IAS 32.1.24, 26	IAS 32.1.24, 26							







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