

**Status:** Point in time view as at 20/04/2016.

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, ANNEX IV Table 32: rows 1 - 31 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 ANNEX IVs are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found 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).

#### 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	All IFRS Directive 42a(1), IAS 39.9	IFRS 7.8(a)(ii); IAS 39.9, AG 14								
020	Derivatives	IFRS Annex II	IAS 39.9								
030	Equity instruments	ECB/2011 Annex 2.Part 2.4-5	IAS 32								
040	Debt securities	Annex 1.24, 26	Annex V.Part 1.24, 26								
050	Loans and advances	Annex V.Part	Annex V.Part								

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060	<b>Financial assets designated at fair value through profit or loss</b>	<i>IFRS 7.8(a) (i); IAS 39.9</i>							
070	Equity instruments	<i>ECB/2011/832 Annex 2.Part 2.4-5</i>							
080	Debt securities	<i>Annex V.Part 1.24, 26</i>	<i>Annex V.Part 1.24, 26</i>						
090	Loans and advances	<i>Annex V.Part 1.24, 27</i>	<i>Annex V.Part 1.24, 27</i>						
100	<b>Available for-sale financial assets</b>	<i>IFRS 7.8 (h); IAS 39.9</i>							
110	Equity instruments	<i>ECB/2011/832 Annex 2.Part 2.4-5</i>							
120	Debt securities	<i>Annex V.Part 1.24, 26</i>	<i>Annex V.Part 1.24, 26</i>						
130	Loans and advances	<i>Annex V.Part 1.24, 27</i>	<i>Annex V.Part 1.24, 27</i>						
140	<b>Derivatives – Hedge accounting</b>	<i>IFRS 7.22 (b); IAS 39.9;</i>							

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		(a); IAS 39.9; Annex V.Part 1.19	1.19								
<b>LIABILITIES</b>											
150	Financial liabilities held for trading	IAS Directive art 42a(1), (5a); IAS 39.9, AG 14-15	IFRS 7.8 (e) (ii); IAS 39.9, AG 14-15								
160	Derivatives	IAS Annex II	IAS 39.9, AG 15(a)								
170	Short positions		IAS 39 AG 15(b)								
180	Deposits	ECB/2008/22 Annex 2.Part 2.9; Annex V.Part 1.30	ECB/2008/32 Annex 2.Part 2.9; Annex V.Part 1.30								
190	Debt securities issued	Annex V.Part 1.31	Annex V.Part 1.31								
200	Other financial liabilities	Annex V.Part 1.32-34	Annex V.Part 1.32-34								
210	Financial liabilities designated at fair value through profit	IAS Directive art 42a(1), (5a); IAS 39.9	IFRS 7.8 (e) (i); IAS 39.9								

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220	Deposits	ECB/2008/22 Annex 2.Part 2.9; Annex V.Part 1.30	2008/32 Annex 2.Part 2.9; Annex V.Part 1.30							
230	Debt securities issued	Annex 1.31	Annex V.Part 1.31							
240	Other financial liabilities	Annex V.Part 32-34	Annex V.Part 32-34							
250	Derivatives – Hedge accounting	IFRS 7.22 (b); IAS 39.9; Annex V.Part 1.19	IFRS 7.22 (b); IAS 39.9; Annex V.Part 1.19							1

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