

Status: Point in time view as at 31/12/2020.

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 01 August 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), ^{EU} ANNEX IV. These amendments 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 \(EU\) 2020/429 of 14 February 2020 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 \(Text with EEA relevance\).](#)

16. Breakdown of selected statement of profit or loss items

16.4 Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by risk

ANNEX IV Table 44: rows 1 - 16

		<i>References National GAAP based on BAD</i>	<i>References National GAAP compatible IFRS</i>	Current period 010
010	Interest rate instruments and related derivatives		<i>Annex V.Part 2.200(a)</i>	
020	Equity instruments and related derivatives		<i>Annex V.Part 2.200(b)</i>	
030	Foreign exchange trading and derivatives related with foreign exchange and gold		<i>Annex V.Part 2.200(c)</i>	
040	Credit risk instruments and related derivatives		<i>Annex V.Part 2.200(d)</i>	
050	Derivatives related with commodities		<i>Annex V.Part 2.200(e)</i>	
060	Other		<i>Annex V.Part 2.200(f)</i>	
070	GAINS OR (-) LOSSES ON FINANCIAL	<i>BAD art 27.Vertical layout(6)</i>	<i>IFRS 7.20(a)(i)</i>	

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	HELD FOR TRADING, NET			
080	Interest rate instruments and related derivatives	<i>Annex V.Part 2.200(a)</i>		
090	Equity instruments and related derivatives	<i>Annex V.Part 2.200(b)</i>		
100	Foreign exchange trading and derivatives related with foreign exchange and gold	<i>Annex V.Part 2.200(c)</i>		
110	Credit risk instruments and related derivatives	<i>Annex V.Part 2.200(d)</i>		
120	Derivatives related with commodities	<i>Annex V.Part 2.200(e)</i>		
130	Other	<i>Annex V.Part 2.200(f)</i>		
140	GAINS OR (-) LOSSES ON TRADING FINANCIAL ASSETS AND LIABILITIES, NET	<i>BAD art 27.Vertical layout(6)</i>		1

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