

Note 14 - Net return on financial investments

Parent Bank					Group					
Third quarter			January - September		(NOKm)	January - September		Third quarter		
2022	2022	2023	2022	2023		2023	2022	2023	2022	
Valued at fair value through profit/loss										
-428	-100	20	-479	-211	Value change in interest rate instruments	-211	-478	20	-100	-427
Value change in derivatives/hedging										
-10	13	-3	11	6	Net value change in hedged bonds and derivatives*	6	11	-3	13	-10
-38	-29	23	-66	14	Net value change in hedged fixed rate loans and derivatives	14	-66	23	-29	-38
275	122	5	386	105	Other derivatives	105	386	5	122	275
Income from equity instruments										
Income from owner interests										
646	-	36	574	615	Dividend from owner instruments	207	246	-2	108	442
4	-	-3	4	4	Value change and gain/loss on owner instruments	1	4	-0	0	4
30	3	5	9	14	Dividend from equity instruments	35	13	16	8	33
-19	-8	-1	-19	20	Value change and gain/loss on equity instruments	-9	31	17	-66	9
461	1	83	422	568	Total net income from financial assets and liabilities at fair value through profit/(loss)	148	149	76	55	287
Valued at amortised cost										
-0	0	-1	-0	-2	Value change in interest rate instruments held to maturity	-2	-0	-1	0	-0
-0	0	-1	-0	-2	Total net income from financial assets and liabilities at amortised cost	-2	-0	-1	0	-0
93	30	22	69	81	Total net gain from currency trading	81	69	22	30	93
554	31	104	491	647	Total net return on financial investments	228	217	97	86	380
* Fair value hedging										
-2,155	-781	53	-2,144	-44	Changes in fair value on hedging instrument	-44	-2,144	53	-781	-2,155
2,145	794	-56	2,156	50	Changes in fair value on hedging item	50	2,156	-56	794	2,145
-10	13	-3	11	6	Net Gain or Loss from hedge accounting	6	11	-3	13	-10