

Note 14 - Net return on financial investments

Parent Bank					Group			
Fourth quarter		Jan - Dec			Jan - Dec		Fourth quarter	
2022	2023	2022	2023 (NOKm)		2023	2022	2023	2022
				Valued at fair value through profit/loss				
332	149	-147	-62	Value change in interest rate instruments	-62	-145	149	333
				<i>Value change in derivatives/hedging</i>				
-304	76	-292	82	Net value change in hedged bonds and derivatives *)	82	-292	76	-304
28	-9	-38	5	Net value change in hedged fixed rate loans and derivatives	5	-38	-9	28
-111	-223	275	-118	Other derivatives	-118	275	-223	-111
				<i>Income from equity instruments</i>				
-	-	-	-	Income from owner interests	297	442	90	195
72	78	646	693	Dividend from owner interests	-	-	-	-
-	28	4	32	Value change and gain/loss on owner instruments	-4	4	-5	0
21	4	30	18	Dividend from equity instruments	26	33	-10	19
1	399	-18	419	Value change and gain/loss on equity instruments	467	9	475	-22
39	501	461	1,069	Total net income from financial assets and liabilities at fair value through profit/ (loss)	692	287	544	138
				Valued at amortised cost				
-0	-0	-0	-2	Value change in interest rate instruments held to maturity	-2	-0	-0	0
-0	-0	-0	-2	Total net income from financial assets and liabilities at amortised cost	-2	-0	-0	0
24	27	93	108	Total net gain from currency trading	108	93	27	25
63	529	554	1,175	Total net return on financial investments	799	380	571	163
				*) Fair value hedging				
-792	994	-2,155	896	Changes in fair value on hedging instrument	896	-2,155	994	-792
501	-920	1,863	-814	Changes in fair value on hedging item	-814	1,863	-920	501
-304	76	-292	82	Net Gain or Loss from hedge accounting	82	-292	76	-304