Note 13 - Net return on financial investments

Parent Bank				Group		
	Jan - Mar			Jan - Mar		
2023	2023	2024	(NOKm)	2024	2023	2023
			Valued at fair value through profit/loss			
17	-25	-88	Value change in interest rate instruments	-94	-33	17
			Value change in derivatives/hedging			
2	9	6	Net value change in hedged bonds and derivatives*	6	9	2
5	-24	11	Net value change in hedged fixed rate loans and derivatives	11	-24	5
-118	-57	96	Other derivatives	96	-57	-118
			Income from equity instruments			
-	-	-	Income from owner interests	194	125	297
693	-	109	Dividend from owner instruments	-	-	-
32	5	1	Value change and gain/loss on owner instruments	1	2	-5
18	4	6	Dividend from equity instruments	3	2	26
421	11	11	Value change and gain/loss on equity instruments	41	-18	469
1,069	**-77**	**153**	**Total net income from financial assets and liabilities at fair value through profit/(loss)**	**258**	**5**	**692**
			Valued at amortised cost			
-2	-1	0	Value change in interest rate instruments held to maturity	0	-1	-2
-2	**-1**	**0**	**Total net income from financial assets and liabilities at amortised cost**	**0**	**-1**	**-2**
108	**24**	**22**	**Total net gain from currency trading**	**22**	**24**	**108**
1,175	**-54**	**175**	**Total net return on financial investments**	**281**	**28**	**799**
			*** Fair value hedging**			
896	185	-185	Changes in fair value on hedging instrument	-185	185	896
-894	-176	191	Changes in fair value on hedging item	191	-176	-894
2	**9**	**6**	**Net Gain or Loss from hedge accounting**	**6**	**9**	**2**