

Loan: Valuation Elements

The Output Interface “Gross Book Value Evidence” contains the following measures/ratios which reflect valuation elements of a loan:

- [Contractual remaining debt](#)
- [Daily Payables Capital](#)
- [Daily Payables Interest](#)
- [Daily Payables Fees](#)
- [Linear accrued interest in arrears](#)
- [Interest Smoothing](#)
- [Effective Interest](#)
- [Amortised Cost](#)
- [Open Amortisation Transaction Costs](#)
- [Open Amortisation Premium/Discount](#)
- [Expected Credit Loss / Risk Provision](#)
- [Fair Value DCF with constant credit spread](#)
- [Fair Value DCF](#)
- [Unwinding](#)

Links above refer to general valuation elements. For consideration of GAAP-specific valuation elements please refer to the specific GAAP. For IFRS related valuation elements please refer [here](#).