Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, C 32.02 – PRUDENT VALUATION:
CORE APPROACH (PRUVAL 2) is up to date with all changes known to be in force on or before 21 July 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), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments.

## REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

## **Textual Amendments**

LEVEL

**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).

C 32.02 – PRUDENT VALUATION: CORE APPROACH (PRUVAL 2)

ANNEX I Table 34: rows 1 - 25 CATEGORY LEVEL AVA TOWARADR-QTIPRHEMIRINARENCE DANXPLANATION **AVAINVÆRUAD**NTXDJUSTMENTS 1 DESCRIPTION ASSETS P&L AND LIABILITIES MARKULTO SEMODICION CHENRIBYRIA LIDVANIA IR-MACHINESPOENCIESPATEMENTO DE PROSITIONS PRICED TO THE PROPERTY OF THE ASSEABILITING CERTS IN PREADBANEVEK UNCABORASITE DIAGRAMENTE D USINGISINGISING COSOSTS THE THE THE EXPERXPERX BASEBASED APPRØ**RPRØARRO**ACH 00 100 200 300 400 500 600 700 800 900 000 100 200 300 400 500 600 700 800 902 002 102 202 302 402 502 70 **0010** TOTAL CORE APPROACH 0020 OF WHICH: TRADING **BOOK** 0030 1PORTFOLIOS UNDER ARTICLE\$ TO 17 OF COMMISION DELEGATED REGULATION (EU) 2016/101 -TOTAL **CATEGORY** 

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, C 32.02 – PRUDENT VALUATION: CORE APPROACH (PRUVAL 2) is up to date with all changes known to be in force on or before 21 July 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), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation of their website/s. (See end of Document for details) DIVERSIFICATION **0040**1.IIOTAL **CATEGORY** LEVEL PRE-DIVERSIFICATION 0050.1*QF* WHICH: UNEARNED **CREDIT SPREADS** AVA0060.1*0F*\* WHICH: INVESTMENT AND **FUNDING** COSTS AVA0070.1*0F*\*\* WHICH: AVAASSESSED TO HAVE ZERO **VALUE** UNDER ARTICLE 9(2) OF**DELEGATED** REGULATION (EU) 2016/101 008010F\*\*\* WHICH: AVAASSESSED TO HAVE **ZERO VALUE** UNDER **PARAGRAPHS** AND 3 OFARTICLE

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, C 32.02 – PRUDENT VALUATION: CORE APPROACH (PRUVAL 2) is up to date with all changes known to be in force on or before 21 July 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), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislatio 1850 uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) DELEGATED REGULATION (EU) 2016/101 00901INIFEREST RATES 01001HQREIGN **EXCHANGE** 0110.10BEDIT 01201EQUITIES 0130105MMODITIES 01401(2) DIVERSIFICATION BENEFIT\$ 01501(2)1 DIVERSIFICATION BENEFIT CALCULATED USING **METHOD** 01601(2)2 DIVERSIFICATION BENEFIT CALCULATED USING METHOD 01701MEMORANDUM ITEM: PRE-DIVERSIFICATION AVAS REDUCED  $\mathbf{B}\mathbf{Y}$ MORE THAN 90 % BY DIVERSIFICATION UNDER **METHOD** 01802PORTFOLIO\$ UNDER THE FALL-BACK APPROACH

Changes to legislation: Commission Implementing Regulation (EU) No 680/2014, C 32.02 – PRUDENT VALUATION: CORE APPROACH (PRUVAL 2) is up to date with all changes known to be in force on or before 21 July 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.) (FU Exit) Regulations 2018 (S. 1. 2018/1115) reggs 2.3 Sch. Pt. 4. Those amondments are not consequently associated in the content of t

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## **Status:**

Point in time view as at 11/07/2023.

## **Changes to legislation:**

Commission Implementing Regulation (EU) No 680/2014, C 32.02 – PRUDENT VALUATION: CORE APPROACH (PRUVAL 2) is up to date with all changes known to be in force on or before 21 July 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. 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), regs. 2, 3, Sch. Pt. 4. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s.