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*Status: Point in time view as at 01/06/2020.*

**Changes to legislation:** Commission Implementing Regulation (EU) No 680/2014, Division 44. is up to date with all changes known to be in force on or before 16 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 can be found on their website/s. (See end of Document for details)

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Commission Implementing Regulation (EU) No 680/2014 of 16 April 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)

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## REPLACES ANNEX III – REPORTING FINANCIAL INFORMATION ACCORDING TO IFRS

### Textual Amendments

- 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).

#### 44. Defined benefit plans and employee benefits

##### 44.1 Components of net defined benefit plan assets and liabilities

|     |  | <i>References</i>                               | Amount   |
|-----|--|---|--|
|     |  |   | <b><i>Annex V.Part<br/>2.306-307<br/>010</i></b> |
| 010 | <b>Fair value of defined benefit plan assets</b>   | <i>IAS 19.140(a)(i), 142</i>                    |  |
| 020 | Of which: Financial instruments issued by the institution  | <i>IAS 19.143</i>                               |  |
| 030 | Equity instruments   | <i>IAS 19.142(b)</i>                            |  |
| 040 | Debt instruments   | <i>IAS 19.142(c)</i>                            |  |
| 050 | Real estate  | <i>IAS 19.142(d)</i>                            |  |
| 060 | Other defined benefit plan assets  |   |  |
| 070 | <b>Present value of defined benefit obligations</b>  | <i>IAS 19.140(a)(ii)</i>                        |  |
| 080 | <b>Effect of the asset ceiling</b>   | <i>IAS 19.140(a)(iii)</i>                       |  |
| 090 | <b>Net defined benefit assets [Carrying amount]</b>  | <i>IAS 19.63; Annex V.Part 2.308</i>            |  |
| 100 | <b>Provisions for pensions and other post-employment defined benefit obligations [Carrying amount]</b> | <i>IAS 19.63, IAS 1.78(d); Annex V.Part 2.9</i> |  |

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|  |  |  |  |
|--|--|--|--|
|  | <b>Fair value of any right to reimbursement recognised as an asset</b> |  |  |
|--|--|--|--|

#### 44.2 Movements in defined benefit obligations

ANNEX III Table 81: rows 1 - 15

#### 44.3 Staff expenses by type of benefits

|     |                                      | References                              | Current period<br><b>010</b> |
|-----|--------------------------------------|---|------------------------------|
| 010 | <b>Pension and similar expenses</b>  | <i>Annex V.Part 2.311(a)</i>            |                              |
| 020 | <b>Share based payments</b>          | <i>IFRS 2.44; Annex V.Part 2.311(b)</i> |                              |
| 030 | <b>Wages and salaries</b>            | <i>Annex V.Part 2.311(c)</i>            |                              |
| 040 | <b>Social security contributions</b> | <i>Annex V.Part 2.311(d)</i>            |                              |
| 050 | <b>Severance payments</b>            | <i>IAS 19.8, Annex V.Part 2.311(e)</i>  |                              |
| 060 | <b>Other types of staff expenses</b> | <i>Annex V.Part 2.311(f)</i>            |                              |
| 070 | <b>STAFF EXPENSES</b>                |   |                              |

#### 44.4 Staff expenses by category of remuneration and category of staff]

ANNEX III Table 83: rows 1 - 11

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