

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 1254/2012, Division INTERNATIONAL FINANCIAL REPORTING STANDARD 10 . (See end of Document for details)

---

## ANNEX

.....

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EU) No 1254/2012, Division INTERNATIONAL FINANCIAL REPORTING STANDARD 10 .