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10. Capital issued and reserves attributable to owners of the parent

Details are as follows:

€ million
2013
2014

Details of changes during the period are as follows:

€ million at December 31, 2013

Fair value adjustments to investments and other financial assets:
 - Fair value adjustments to investments and other financial assets
 - Share-based payments
 - Recognition of fair value to income statement:
 - Share-based payments
 - Recognition of EXOR's derivative financial instruments
 - Acquisition of net changes recorded in equity shown by EXOR, its subsidiaries and the investments consolidated
 - Acquisition of interests in subsidiaries by the FCA Group
 - Translation differences on translating foreign operations
 - Defined benefit plans remeasurement reserve (net of deferred taxes)
 - Reserves attributable to owners of the parent

(a) EXOR's share of the increase in the equity attributable to owners of FCA principally following the acquisition of FCA S.p.A. stock option plans

The composition and the change in the stock option plans are as follow:

Stock Option Plan 2012-2021
 € million at December 31, 2013
 € million at December 31, 2014
 Compensation for the year (€ million):
 - Compensation to the Chairman and Chief Executive Officer
 (a) corresponding to 1,619,680 shares.

The reduction in the number of options is mainly due to the reduction in staff and, as regards ?Company Perform
