

IFRSs addressed

The following table shows the topics addressed by these proposed amendments.

IFRS	Subject of amendment
IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>	Accounting policy changes in the year of adoption
	Revaluation basis as deemed cost
IFRS 3 <i>Business Combinations</i>	Transition requirements for contingent consideration from a business combination that occurred before the effective date of the revised IFRS
	Measurement of non-controlling interests
	Un-replaced and voluntarily replaced share-based payment awards
IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	Application of IFRS 5 to loss of significant influence over an associate or a jointly controlled entity
IFRS 7 <i>Financial Instruments: Disclosures</i>	Clarifications of disclosures
IAS 1 <i>Presentation of Financial Statements</i>	Clarification of statement of changes in equity
IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>	Change in terminology to the qualitative characteristics
IAS 27 <i>Consolidated and Separate Financial Statements</i>	Impairment of investments in associates in the separate financial statements of the investor
	Transition requirements for amendments made as a result of IAS 27 (amended in 2008) to IAS 21, IAS 28 and IAS 31
IAS 28 <i>Investments in Associates</i>	Partial use of fair value for measurement of associates
IAS 34 <i>Interim Financial Reporting</i>	Significant events and transactions
IAS 40 <i>Investment Property</i>	Change from fair value model to cost model
IFRIC 13 <i>Customer Loyalty Programmes</i>	Fair value of award credit