

Appendix D

Amendments to other IFRSs

This appendix sets out amendments to other IFRSs that are a consequence of the Board issuing IFRS 12. An entity shall apply the amendments for annual periods beginning on or after 1 January 2013. If an entity applies IFRS 12 for an earlier period, it shall apply the amendments for that earlier period. Amended paragraphs are shown with new text underlined and deleted text struck through.

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The amendments contained in this appendix when this IFRS was issued in 2011 have been incorporated into the relevant IFRSs published in this volume.