

## **Appendix C**

### **Amendments to other IFRSs**

*The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2005. If an entity adopts this IFRS for an earlier period, these amendments shall be applied for that earlier period.*

\* \* \* \* \*

*The amendments contained in this appendix when this IFRS was issued in 2004 have been incorporated into the relevant IFRSs published in this volume.*