

Amendments to guidance on other IFRSs

The following amendments to guidance on IFRSs are necessary in order to ensure consistency with IFRS 10 and the related amendments to other IFRSs. Amended paragraphs are shown with new text underlined and deleted text struck through.

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The amendments contained in this appendix when IFRS 10 was issued in 2011 have been incorporated into the guidance on the relevant IFRSs published in this volume.