

ANNEX

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Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1725/2003 (repealed), Issue. (See end of Document for details)

ANNEX

^{F1}STANDING INTERPRETATIONS COMMITTEE INTERPRETATION SIC-24
Earnings per share — financial instruments and other contracts that may be settled in shares
Issue

Textual Amendments

- F1** Deleted by Commission Regulation (EC) No 2238/2004 of 29 December 2004 amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council, as regards IASs IFRS 1, IASs Nos 1 to 10, 12 to 17, 19 to 24, 27 to 38, 40 and 41 and SIC Nos 1 to 7, 11 to 14, 18 to 27 and 30 to 33 (Text with EEA relevance).

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