

ANNEX

INTERNATIONAL ACCOUNTING STANDARD IAS 19(REVISED 2002)

[^{F1} APPENDIX F Amendments to other Standards

The amendments in this appendix shall be applied for annual periods beginning on or after 1 January 2006. If an entity applies the amendments to IAS 19 for an earlier period, these amendments shall be applied for that earlier period.

- A1. IAS 1 *Presentation of financial statements* (as revised in 2003) is amended as described below.

Paragraph 96 is amended to read as follows:

96. ***An entity shall present a statement of changes in equity showing on the face of the statement:***
- (a) ...
- (d) ...

A statement of changes in equity that comprises only these items shall be titled a statement of recognised income and expense.

- A2. In IAS 24 *Related party disclosures* (as revised in 2003), paragraph 20 is amended to read as follows:
20. The following are examples of transactions that are disclosed if they are with a related party:
- (a) ...
- (i) ...

Participation by a parent or subsidiary in a defined benefit plan that shares risks between group entities is a transaction between related parties (see paragraph 34B of IAS 19).

- A3. In IFRS 1 *First-time adoption of International Financial Reporting Standards*, paragraph 20A is added as follows:
- 20A. An entity may disclose the amounts required by paragraph 120A(p) as the amounts are determined for each accounting period prospectively from the transition date.]

Textual Amendments

- F1** Inserted by Commission Regulation (EC) No 1910/2005 of 8 November 2005 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 International Financial Reporting Standard 1 and 6, IASs 1, 16, 19, 24, 38, and 39, International Financial Reporting Interpretations Committee's Interpretations 4 and 5 (Text with EEA relevance).

Status:

Point in time view as at 25/11/2007.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 1725/2003 (repealed), Division APPENDIX F.