

Commission Regulation (EC) No 1171/2009 of 30 November 2009 amending Regulation (EC) No 1126/2008 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 Interpretations Committee's (IFRIC) Interpretation 9 and International Accounting Standard (IAS) 39 (Text with EEA relevance) (revoked)

- Article 1 In the Annex to Regulation (EC) No 1126/2008 International Financial...
- Article 2 Each company shall apply the amendments to IFRIC 9 and...
- Article 3 This Regulation shall enter into force on the third day...
- Signature

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ANNEX

Amendments to IFRIC 9 Embedded Derivatives

CONSENSUS

7 An entity shall assess whether an embedded derivative is required...

7A The assessment whether an embedded derivative is required to be...

EFFECTIVE DATE AND TRANSITION

10 Embedded Derivatives (Amendments to IFRIC 9 and IAS 39) issued...

Amendments to IAS 39 Embedded Derivatives

EMBEDDED DERIVATIVES

12 If an entity is required by this Standard to separate...

EFFECTIVE DATE AND TRANSITION

103J An entity shall apply paragraph 12, as amended by Embedded...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 1171/2009.