

Commission Regulation (EU) 2015/2441 of 18 December 2015 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 Accounting Standard 27 (Text with EEA relevance) (revoked)

- Article 1 (1) The Annex to Regulation (EC) No 1126/2008 is amended...
- Article 2 Each company shall apply the amendments referred to in Article...
- Article 3 This Regulation shall enter into force on the third day...
- Signature

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## ANNEX

Equity Method in Separate Financial Statements  
Amendments to IAS 27

### DEFINITIONS

4. The following terms are used in this Standard with the...
5. The following terms are defined in Appendix A of IFRS...
6. Separate financial statements are those presented in addition to consolidated...
7. The financial statements of an entity that does not have...

### PREPARATION OF SEPARATE FINANCIAL STATEMENTS

10. When an entity prepares separate financial statements, it shall account...
- 11B When a parent ceases to be an investment entity, or...
12. Dividends from a subsidiary, a joint venture or an associate...

### EFFECTIVE DATE AND TRANSITION

- 18J Equity Method in Separate Financial Statements (Amendments to IAS 27),...

Consequential amendments to other International Financial Reporting Standards

### EFFECTIVE DATE

- 39Z Equity Method in Separate Financial Statements (Amendments to IAS 27),...
- Investments in subsidiaries, joint ventures and associates
- D14 When an entity prepares separate financial statements, IAS 27 requires...
- D15A If a first-time adopter accounts for such an investment using...

IAS 28 Investments in Associates and Joint Ventures

Changes in ownership interest

25. If an entity's ownership interest in an associate or a...

### EFFECTIVE DATE AND TRANSITION

- 45B Equity Method in Separate Financial Statements (Amendments to IAS 27),...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EU) 2015/2441.