

International Financial Reporting Standard

**Disclosure Initiative
(Amendments to IAS 7)**

January 2016

IMPLEMENTATION GUIDANCE – AMENDMENTS

[IAS 1]

[Related to AASB 2016-2]

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Consequential amendment to the Guidance on implementing IAS 1 *Presentation of Financial Statements*

Paragraph IG10 is amended. New text is underlined.
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Part III: Illustrative examples of capital disclosures (paragraphs 134–136)

An entity that is not a regulated financial institution

IG10 The following example illustrates the application of paragraphs 134 and 135 for an entity that is not a financial institution and is not subject to an externally imposed capital requirement. In this example, the entity monitors capital using a debt-to-adjusted capital ratio. Other entities may use different methods to monitor capital. The example is also relatively simple. An entity decides, in the light of its circumstances, how much detail it provides to satisfy the requirements of paragraphs 134 and 135. In determining the form and content of the disclosure to satisfy those requirements, an entity also considers the disclosure requirements set out in paragraphs 44A–44E of IAS 7 *Statement of Cash Flows*.