

International Accounting Standard IAS 28

Investments in Associates and Joint Ventures

January 2012

*(incorporating amendments from IFRSs issued up to 31 December 2011,
including those with an effective date after 1 January 2012)*

TABLE OF CONCORDANCE

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Table of Concordance

This table shows how the contents of the superseded version of IAS 28 (as revised in 2003) and the amended version of IAS 28 in 2011 correspond. Some requirements in the superseded version of IAS 28 were incorporated into IFRS 12 *Disclosure of Interests in Other Entities*; this table also shows how those paragraphs correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the guidance may differ.

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