

International Accounting Standard 28

Investments in Associates and Joint Ventures

January 2022

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This table shows how the contents of the superseded version of IAS 28 (as revised in 2003) and the amended version of IAS 28 in 2011 correspond. Some requirements in the superseded version of IAS 28 were incorporated into IFRS 12 *Disclosure of Interests in Other Entities*; this table also shows how those paragraphs correspond.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.

Superseded IAS 28 paragraph	Amended IAS 28 paragraph	IFRS 12 paragraph	Amended IAS 27 paragraph
1	2, 18, 19		
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Superseded IAS 28 paragraph	Amended IAS 28 paragraph	IFRS 12 paragraph	Amended IAS 27 paragraph
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