

**IASB documents published to accompany****IAS 27****Separate Financial Statements**

The text of the unaccompanied standard, IAS 27, is contained in Part A of this edition. Its effective date when issued was 1 January 2013. The text of the Basis for Conclusions on IAS 27 is contained in Part C of this edition. This part presents the following document:

**TABLE OF CONCORDANCE**

## Table of Concordance

This table shows how the contents of IAS 27 *Consolidated and Separate Financial Statements* (the ‘superseded IAS 27’) and IAS 27 *Separate Financial Statements* (the ‘amended IAS 27’) correspond. Some requirements in the superseded version of IAS 27 were incorporated into IFRS 10 and IFRS 12; this table also shows how those paragraphs correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the requirements may differ.

The main change made in May 2011 was that IFRS 10 *Consolidated Financial Statements* replaced the consolidation requirements in IAS 27. Only accounting and disclosure requirements for the preparation of separate financial statements remained in IAS 27; the Standard was therefore renamed *Separate Financial Statements*.

| Superseded IAS 27 paragraph | Amended IAS 27 paragraph | IFRS 10 paragraph | IFRS 12 paragraph |
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| 1                           |                          | 1                 |                   |
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| 3                           | 2                        |                   |                   |
| 4                           | 4, 5                     | Appendix A        |                   |
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| 6–8                         | 6–8                      |                   |                   |
| 9                           |                          | 1, 2              |                   |
| 10                          |                          | 4(a)              |                   |
| 11                          |                          |                   |                   |
| 12                          |                          | Appendix A        |                   |
| 13                          |                          | 7                 |                   |
| 14                          |                          | B47               |                   |
| 15                          |                          | B48, B49          |                   |
| 16, 17                      |                          |                   |                   |
| 18                          |                          | B86               |                   |
| 19                          |                          | B89               |                   |
| 20, 21                      |                          | B86(c)            |                   |
| 22, 23                      |                          | B92, B93          |                   |
| 24                          |                          | 19                |                   |
| 25, 26                      |                          | B87, B88          |                   |
| 27                          |                          | 22                |                   |
| 28, 29                      |                          | B94, B95          |                   |
| 30                          |                          | 23                |                   |
| 31                          |                          | B96               |                   |
| 32                          |                          | B83               |                   |
| 33–35                       |                          | B97–B99           |                   |
| 36                          |                          | 25(b)             |                   |
| 37                          |                          | 25(b)             |                   |
| 38                          | 10                       |                   |                   |
| 38A–38C                     | 12–14                    |                   |                   |
| 39                          | 3                        |                   |                   |

| <b>Superseded IAS 27 paragraph</b> | <b>Amended IAS 27 paragraph</b> | <b>IFRS 10 paragraph</b> | <b>IFRS 12 paragraph</b> |
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| 40                                 | 11                              |                          |                          |
| 41                                 |                                 |                          | 10–19                    |
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| 44–45E                             | 18                              |                          |                          |
| 46                                 | 20                              |                          |                          |
| None                               | 1, 9, 15, 19                    |                          |                          |

