

**IASB documents published to accompany****IAS 28****Investments in Associates and Joint Ventures**

The text of the unaccompanied standard, IAS 28, 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 28 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This table shows how the contents of the superseded version of IAS 28 (as revised in 2003) and the amended version of IAS 28 in 2011 correspond. Some requirements in the superseded version of IAS 28 were incorporated into IFRS 12 *Disclosure of Interests in Other Entities*; this table also shows how those paragraphs correspond.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| Superseded IAS 28 paragraph | Amended IAS 28 paragraph | IFRS 12 paragraph | Amended IAS 27 paragraph |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                |                   |                          |
| 2                           | 3, 4                     |                   |                          |
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| 33                          | 42                       |                   |                          |

| Superseded IAS 28 paragraph | Amended IAS 28 paragraph    | IFRS 12 paragraph | Amended IAS 27 paragraph |
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| 34                          | 43                          |                   |                          |
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| 38                          |                             | 21–24             |                          |
| 39                          |                             | 21–24             |                          |
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| 41                          | 45                          |                   |                          |
| 41A–41E                     |                             |                   |                          |
| 42                          | 47                          |                   |                          |
| 43                          | 47                          |                   |                          |
| None                        | 1, 13–16, 24, 25, 29–31, 46 |                   |                          |

