

IASB has 16 IFRS, 24 IAS, 13 IFRIC and 5 SICs currently active standards. These are official pronouncements issued as at January 2017.

<u>Preface</u>	<u>IAS 1</u> <i>Presentation of Financial Statements</i>	<u>IFRIC 1</u> <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i>	<u>SIC 7</u> <i>Introduction of the Euro</i>
<u>Framework</u>	<u>IAS 2</u> <i>Inventories</i>	<u>IFRIC 2</u> <i>Members' Shares in Co-operative Entities and similar Instruments</i>	<u>SIC 10</u> <i>Government Assistance – No Specific Relation to Operating Activities</i>
<u>IFRS 1</u> <i>First-time Adoption of International Financial Reporting Standards</i>	<u>IAS 7</u> <i>Statement of Cash Flow</i>	<u>IFRIC 5</u> <i>Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i>	<u>SIC 25</u> <i>Income Taxes – Changes in the Tax Status of an Entity or its Shareholders</i>
<u>IFRS 2</u> <i>Share-based Payment</i>	<u>IAS 8</u> <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>	<u>IFRIC 6</u> <i>Liabilities Arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment</i>	<u>SIC 29</u> <i>Disclosure – Service Concession Arrangements</i>
<u>IFRS 3</u> <i>Business Combinations</i>	<u>IAS 10</u> <i>Events after the Reporting Period</i>	<u>IFRIC 7</u> <i>Applying the Restatement Approach under IAS 29</i>	<u>SIC 32</u> <i>Intangible Assets- Website Costs</i>
<u>IFRS 4</u> <i>Insurance Contracts</i>	<u>IAS 12</u> <i>Income Taxes</i>	<u>IFRIC 10</u> <i>Interim Financial Reporting and Impairment</i>	
<u>IFRS 5</u> <i>Non- Current Assets Held for Sale and Discontinued Operations</i>	<u>IAS 16</u> <i>Property, Plant and Equipment</i>	<u>IFRIC 12</u> <i>Service Concession Arrangements</i>	
<u>IFRS 6</u> <i>Exploration for and Evaluation of Mineral Resources</i>	<u>IAS 19</u> <i>Employee Benefits</i>	<u>IFRIC 14</u> <i>IAS 19 – The Limit on Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	
<u>IFRS 7</u> <i>Financial Instruments: Disclosures</i>	<u>IAS 20</u> <i>Accounting for Government Grants and Disclosure of Government Assistance</i>	<u>IFRIC 16</u> <i>Hedges of a Net Investments in a Foreign Operation</i>	
<u>IFRS 8</u> <i>Operating Segments</i>	<u>IAS 21</u> <i>The Effects of Changes in Foreign Exchange Rates</i>	<u>IFRIC 17</u> <i>Distributions of Non – Cash Assets to Owners</i>	
<u>IFRS 9</u> <i>Financial Instruments</i>	<u>IAS 23</u> <i>Borrowing Costs</i>	<u>IFRIC 19</u> <i>Extinguishing Financial Liabilities with Equity Instruments</i>	

<u>IFRS 10</u> Consolidated Financial Statements	<u>IAS 24</u> Related Party Disclosure	<u>IFRIC 20</u> Stripping Costs in the Production Phase of a Surface Mine	
<u>IFRS 11</u> Joint Arrangements	<u>IAS 26</u> Accounting and Reporting by Retirement Benefit Plans	<u>IFRIC 21</u> Levies	
<u>IFRS 12</u> Disclosure of Interest in Other Entities	<u>IAS 27</u> Separate Financial Statements		
<u>IFRS 13</u> Fair Value Measurement	<u>IAS 28</u> Investments in Associates and Joint Ventures		
<u>IFRS 14</u> Regulatory Deferral	<u>IAS 29</u> Financial Reporting in Hyperinflationary Economies		
<u>IFRS 15</u> Revenue from Contracts with customers	<u>IAS 32</u> Financial Instruments: Presentation		
<u>IFRS 16</u> Leases	<u>IAS 33</u> Earnings per Share		
	<u>IAS 34</u> Interim Financial Reporting		
	<u>IAS 36</u> Impairment of Assets		
	<u>IAS 37</u> Provisions, Contingent Liabilities and Contingent Assets		
	<u>IAS 38</u> Intangible Assets		
	<u>IAS 39</u> Financial Instruments: Recognition and Measurement		
	<u>IAS 40</u> Investment Property		
	<u>IAS 41</u> Agriculture		

: 1. IFRS 9 replace IAS 39 on January 1, 2018

2. IAS and SIC are the Standards and Interpretations created by the predecessors of the IASB and the IFRS Interpretations Committee known as International Accounting Standards Committee. These had been adopted by the IASB and the IFRS Interpretations Council when they took over in 2001 and therefore form part of the body of IFRS requirements.