

	Standard	Date Issued	Fair Value (FV) Implications
IFRS 1	First-time adoption of International Financial Reporting Standards	Nov 2008	FV can be used as deemed cost for certain assets
IFRS 2	Share-Based Payment	Feb 2004	FV of goods or services received or equity instrument granted or liability
IFRS 3	Business Combinations	Jan 2008	Identifiable assets and liabilities measured at FV
IFRS 4	Insurance Contracts (Will be superseded by IFRS 17)	Dec 2005	
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	Mar 2004	Valued at lower of carrying amount and FVLCD
IFRS 6	Exploration for and Evaluation of Mineral Resource	Dec 2004	Subsequent measurement revaluation option at FV
IFRS 7	Financial Instruments: Disclosures	Aug 2005	Disclosures of FVPL and FVOCI
IFRS 8	Operating Segments	Nov 2006	
IFRS 9	Financial Instruments	Oct 2010	FV or amortized cost
IFRS 10	Consolidated Financial Statements	May 2011	Investment entity to value investments using FVPL
IFRS 11	Joint Arrangements	May 2011	
IFRS 12	Disclosure of Interests in Other Entities	May 2011	
IFRS 13	Fair Value Measurement	May 2011	FV How to measure, not what or when
IFRS 14	Regulatory Deferral Accounts	Jan 2014	
IFRS 15	Revenue From Contracts With Customers	May 2014	Non-cash consideration at FV
IFRS 16	Leases	Jan 2016	FV Option if used in IAS 40. Sale and leaseback transactions
IFRS 17	Insurance Contracts	May 2017	
IAS 1	Presentation of Financial Statements (Revised)	Sep 2007	
IAS 2	Inventories	Dec 2003	NRV not the same as FVLCD
IAS 3	Consolidated Financial Statements (Superseded by IAS 27 and 28)		
IAS 4	Depreciation Accounting (Replaced by IAS 16, 22 and 38)		
IAS 5	Information to be disclosed in Financial Statements (Replaced by IAS 1)		
IAS 6	Accounting Responses to Changing Prices (Superseded by IAS 15)		
IAS 7	Statement of Cash Flows	Apr 2001	
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	Dec 2003	
IAS 9	Accounting for Research and Development Activities (Superseded by IAS 38)		
IAS 10	Events after the Reporting Period	Dec 2003	
IAS 11	Construction Contracts (Superseded by IFRS 15)	Apr 2001	Revenue is the FV of consideration received or receivable
IAS 12	Income Taxes	Apr 2001	
IAS 13	Presentation of Current Assets and Liabilities (Superseded by IAS 1)		
IAS 14	Segment Reporting (Superseded by IFRS 8)		
IAS 15	Information Reflecting the Effects of Changing Prices (Withdrawn in December 2003)		
IAS 16	Property, Plant and Equipment	Dec 2003	Exchange transactions at FV. Revaluation option at FV
IAS 17	Leases (Will be Superseded by IFRS 16)	Dec 2003	FV of leased item or PV of minimum lease payments
IAS 18	Revenue (Superseded by IFRS 15)	Apr 2001	FV of consideration received or receivable
IAS 19	Employee Benefits	Jun 2011	FV of plan assets compared to PV of defined benefit obligation
IAS 20	Accounting for Government grants and Disclosure of Government Assistance		Non-monetary grants recorded at FV
IAS 21	The Effects of Changes in Foreign Exchange Rates	Dec 2003	
IAS 22	Business Combinations (Replaced by IFRS 3)		
IAS 23	Borrowing Costs	Mar 2007	
IAS 24	Related Party Disclosures	Nov 2009	
IAS 25	Accounting for Investments (Superseded by IAS 39 and 40)		
IAS 26	Accounting and Reporting by Retirement Benefit Plans	Apr 2001	Plan assets at FV
IAS 27	Separate Financial Statements (Revised in 2008)	May 2011	Investments in subsidiaries, associate and JVs at cost or IFRS 9
IAS 28	Investments in Associates and Joint Ventures	Dec 2003	Acquisitions at FV
IAS 29	Financial Reporting in Hyperinflationary Economies	Apr 2001	
IAS 30	Disclosures in Financial Statements of Banks and Similar Financial Institutions (Superseded by IFRS 7)		
IAS 31	Interests in Joint Ventures (Superseded by IFRS 11)	Dec 2003	
IAS 32	Financial Instruments: Presentation	Dec 2003	
IAS 33	Earnings per Share	Dec 2003	
IAS 34	Interim Financial Reporting	Apr 2001	
IAS 35	Discontinued Operations (Replaced by IFRS 5)		
IAS 36	Impairment of Assets	Mar 2004	Recoverable amount is higher of VIU compared to FVLCD
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	Apr 2001	
IAS 38	Intangible Assets	Mar 2004	Cost or revaluation option available at FV
IAS 39	Financial Instruments: Recognition and Measurement (Replaced by IFRS 9)	Dec 2003	FV of hedging relationships
IAS 40	Investment Property	Dec 2003	Lessee can designate FV or PV FMLP; Cost or revaluation at FV option
IAS 41	Agriculture	Dec 2003	FVLCD

Replaced or superseded  
Under revision