

**REQUEST FOR INFORMATION:
POST-IMPLEMENTATION REVIEW:
IFRS 10 – CONSOLIDATED FINANCIAL STATEMENTS,
IFRS 11 – JOINT ARRANGEMENTS,
IFRS 12 – DISCLOSURE OF INTERESTS IN OTHER ENTITIES**

December 2020

This international Request for Information, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the South African Institute of Chartered Accountants (SAICA).

Comments received on this international Request for Information will be considered for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

Project Director – Financial Reporting Standards
File Reference APC – ED 414
Private Bag X32
Northlands
2116

Comments can also be emailed to:

janem@saica.co.za

Your comments should be dispatched so as to be received by no later than **9 April 2021**. All replies will be regarded as being on public record unless confidentiality is requested.