

DRAFT IFRIC INTERPRETATION

**PUT OPTIONS WRITTEN ON
NON-CONTROLLING INTERESTS**

May 2012

This Draft IFRIC Interpretation, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on this Draft IFRIC Interpretation will be considered by the APC for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

Project Director – Financial Reporting
File Reference APC – ED 315
P O Box 59875
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Comments can also be emailed to:

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Your comments should be dispatched so as to be received by no later than **31 August 2012**. All replies will be regarded as being on public record unless confidentiality is requested.