

EXPOSURE DRAFT

**ANNUAL IMPROVEMENTS TO INTERNATIONAL FINANCIAL
REPORTING STANDARDS
2010—2012 CYCLE**

May 2012

This international revised exposure draft, 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 exposure draft will be considered by the APC for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

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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 **6 August 2012**. All replies will be regarded as being on public record unless confidentiality is requested.