

**INVESTMENT ENTITIES:
APPLYING THE CONSOLIDATION EXCEPTION**

**PROPOSED AMENDMENTS TO IFRS 10 – *CONSOLIDATED
FINANCIAL STATEMENTS* AND IAS 28 – *INVESTMENTS IN
ASSOCIATES AND JOINT VENTURES***

June 2014

This international 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 international 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 **15 August 2014**. All replies will be regarded as being on public record unless confidentiality is requested.