

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

August 2015

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:

Project Director – Financial Reporting Standards
File Reference APC – ED 361
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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 **11 September 2015**. All replies will be regarded as being on public record unless confidentiality is requested.