

**International Accounting Standard 27**

# Separate Financial Statements

**January 2022**

## **TABLE OF CONCORDANCE**

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## Table of Concordance

This table shows how the contents of IAS 27 *Consolidated and Separate Financial Statements* (the 'superseded IAS 27') and IAS 27 *Separate Financial Statements* (the 'amended IAS 27') correspond. Some requirements in the superseded version of IAS 27 were incorporated into IFRS 10 and IFRS 12; this table also shows how those paragraphs correspond. Paragraphs are treated as corresponding if they broadly address the same matter even though the requirements may differ.

The main change made in May 2011 was that IFRS 10 *Consolidated Financial Statements* replaced the consolidation requirements in IAS 27. Only accounting and disclosure requirements for the preparation of separate financial statements remained in IAS 27; the Standard was therefore renamed *Separate Financial Statements*.

Superseded IAS 27 paragraph	Amended IAS 27 paragraph	IFRS 10 paragraph	IFRS 12 paragraph
1		1	
2		3	
3	2		
4	4, 5	Appendix A	
5			
6–8	6–8		
9		1, 2	
10		4(a)	
11			
12		Appendix A	
13		7	
14		B47	
15		B48, B49	
16, 17			
18		B86	
19		B89	
20, 21		B86(c)	
22, 23		B92, B93	
24		19	
25, 26		B87, B88	
27		22	
28, 29		B94, B95	
30		23	

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<b>Superseded IAS 27 paragraph</b>	<b>Amended IAS 27 paragraph</b>	<b>IFRS 10 paragraph</b>	<b>IFRS 12 paragraph</b>
31		B96	
32		B83	
33–35		B97–B99	
36		25(b)	
37		25(b)	
38	10		
38A–38C	12–14		
39	3		
40	11		
41			10–19
42, 43	16, 17		
44–45E	18		
46	20		
None	1, 9, 15, 19		

