

List of decisions published in the Extracts from the EECS's Database of Enforcement (updated July 2019)

Number	Package Number	Decision referen	Financial year-end	Name of the Decision	Standard involved
1	1	0407-01	31-Dec-05	Identification of the acquirer in a business combination	IFRS 3
2	1	0407-02	31-Dec-05	Control of a subsidiary when the holding is passive	IAS 27
3	1	0407-03	31-Dec-05	Capitalisation of borrowing costs relating to a construction pending approval	IAS 23
4	1	0407-04	31-Dec-05	Restructuring plans	IAS 37
5	1	0407-05	30-Jun-05	Carrying value of a trade receivable	IAS 39
6	1	0407-06	31-Dec-05	Individual assessment of impairment of loans	IAS 39
7	1	0407-07	31-Dec-05	Individual assessment of impairment of loans	IAS 39
8	1	0407-08	31-Dec-05	Individual assessment of impairment of loans	IAS 39
9	1	0407-09	31-Dec-05	Individual assessment of impairment of loans	IAS 39
10	1	0407-10	31-Dec-05	Individual assessment of impairment of loans	IAS 39
11	1	0407-11	31-Dec-05	Accounting for biological assets	IAS 41
12	1	0407-12	30-Jun-05	Business combination	IFRS 3
13	1	0407-13	30-Jun-05	Recognition of costs related to an acquisition and an issue of equity instruments	IFRS 3, IAS 32
14	1	0407-14	31-Dec-05	Forward purchases and sales of non-financial assets to be settled through physical delivery	IAS 2, IAS 39
15	1	0407-15	31-Dec-05	Redenomination of a foreign currency loan	IAS 21
16	1	0407-16	31-Dec-05	Accounting treatment of a written puttable instrument on a minority interest	IAS 32
17	2	1207-01	31-Dec-05	Amortisation of intangible assets with finite useful lives included in goodwill	IFRS 1, IAS 36, IAS 38
18	2	1207-02	31-Dec-05	Excise tax on fuel	IAS 1, IAS 2, IAS 18
19	2	1207-03	31-Dec-05	Recognition of negative goodwill	IFRS 3
20	2	1207-04	30-Jun-05	Deferred tax asset	IAS 12
21	2	1207-05	31-Jan-05	Valuation of offshore rigs at the transition date	IFRS 1, IAS 36, IAS 38
22	2	1207-06	30-Sep-05	Use of the Fair Value option	IAS 39
23	2	1207-07	31-Dec-06	Segment reporting	IAS 14
24	2	1207-08	31-Dec-05	Method of amortising intangible assets	IAS 38
25	2	1207-09	31-Dec-06	Change in accounting for employee benefits	IAS 19
26	2	1207-10	31-Dec-05	Identification of the acquirer in a business combination	IFRS 3
27	2	1207-11	30-Sep-05	Real estate projects	IAS 11
28	3	0508-01	31-Dec-05	Consolidation of subsidiary	IFRS 1, IAS 1, IAS 8, IAS
29	3	0508-02	31-Dec-07	Step acquisition	IFRS 3

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30	3	0508-03	31-Dec-06	Consolidation of special purpose entities	SIC 12
31	3	0508-04	31-Dec-07	Application of the pooling of interest method in a business combination under common control	IFRS 3
32	3	0508-05	31-Dec-07	Identification of the acquirer in a business combination	IFRS 3
33	3	0508-06	31-Dec-06	Partial reimbursement and modifications of the term of the contract of a borrowing	IAS 39
34	3	0508-07	31-Dec-05	Impairment of an investment	IAS 28, IAS 36
35	3	0508-08	31-Dec-06	Disclosure of the effect of discontinued operations	IFRS 5
36	3	0508-09	31-Dec-06	Definition of key management personnel	IAS 24
37	3	0508-10	31-Dec-06	Internally generated intangible assets	IAS 38
38	3	0508-11	31-Dec-06	Allocation of the costs of an acquisition	IFRS 3, IAS 38
39	3	0508-12	31-Dec-05	Scope of IAS 11	IAS 11
40	3	0508-13	31-Dec-05	Barter transaction	IAS 18, SIC 31
41	3	0508-14	n/a	Half-yearly Financial Statements	IAS 19
42	4	1208-01	31-Oct-07	Merger	IFRS 3
43	4	1208-02	30-Mar-07	Control of a subsidiary	IAS 27
44	4	1208-03	31-Dec-05	Significant Influence	IAS 28
45	4	1208-04	31-Dec-05	Significant Influence	IAS 28
46	4	1208-05	31-Dec-07	Disclosure on risks in the management report	IFRS 7
47	4	1208-06	31-Dec-05	Recognition of intangible assets	IAS 38
48	4	1208-07	31-Dec-05	Indefinite useful life	IAS 38
49	4	1208-08	31-Dec-07	Classification of financial instruments	IAS 32
50	4	1208-09	31-Jan-07	Classification of financial instruments	IAS 32
51	4	1208-10	31-Dec-06	Deferred tax asset	IAS 12
52	4	1208-11	30-Jun-07	Classification of inventories	IAS 1
53	4	1208-12	31-Dec-06	Post Retirement Benefit	IAS 19
54	4	1208-13	n/a	Presentation of half-yearly financial statements	IAS 34
55	4	1208-14	n/a	Presentation of half-yearly financial statements	IAS 34, IFRS 3
56	4	1208-15	31-Dec-07	Presentation of comparative information in interim financial statements	IAS 1, IAS 8, IAS 34
57	5	0209-01	31-Mar-09	Reclassification	IAS 39
58	5	0209-02	31-Dec-06	Share based payment	IFRS 2
59	5	0209-03	31-Dec-07	Capital, Control	IFRS 5, IAS 8
60	5	0209-04	31-Dec-08	Control	IAS 27
61	5	0209-05	31-Dec-08	Business Combinations, reverse acquisitions	IFRS 3
62	5	0209-06	30-Jun-07	Equity instruments	IAS 32
63	5	0209-10	30-Jun-07	Equity instruments, preference shares	IAS 32
64	6	0809-01	31-Dec-07	Impairment of available for sale equity instruments	IAS 39
65	6	0809-02	31-Dec-07	Accounting policies for impairment for available for sale financial assets	IAS 39
66	6	0809-03	31-Dec-08	Impairment of available for sale financial assets	IAS 39
67	6	0809-04	31-Dec-06	Cash Flow Statements	IAS 7

Number	Package Number	Decision referen	Financial year-end	Name of the Decision	Standard involved
68	6	0809-05	31-Dec-07	Classification and valuation of written puts on minority interests	IAS 32, IAS 39
69	6	0809-06	31-Dec-07	Disclosure of key management personnel compensation and related party transactions with key management	IAS 24
70	6	0809-07	31-Dec-07	Contingent liabilities	IAS 37
71	6	0809-08	31-Mar-08	Disclosures regarding share capital	IAS 32
72	7	1209-01	30-Sep-08	Restructuring of financial obligations	IAS 39
73	7	1209-02	31-Dec-08	Classification of a loan	IAS 1
74	7	1209-03	31-Dec-07	Presentation of financial instruments	IFRS 7
75	7	1209-04	31-Mar-08	Classification of cash and cash equivalents	IAS 7
76	7	1209-05	31-Dec-07	Revenue recognition	IAS 18
77	7	1209-06	31-Mar-09	Customer loyalty programme	IFRIC 13
78	7	1209-07	30-Jun-08	Segmental reporting	IFRS 8
79	7	1209-08	31-Dec-07	Provisions and contingent liabilities	IAS 37
80	7	1209-09	31-Dec-07	Correction of an error	IAS 8
81	7	1209-10	30-Apr-08	Half-yearly consolidated cash flow statement	IAS 34
82	7	1209-11	31-Dec-07	Related party disclosures	IAS 24
83	7	1209-12	31-Dec-08	Provisional purchase price allocation of a business combination	IFRS 3
84	7	1209-13	31-Dec-06	Purchase price allocation of a business acquisition	IFRS 3
85	7	1209-14	31-Dec-08	Business combination under common control	IAS 8
86	7	1209-15	31-Dec-08	Identification of the acquirer in a business combination	IFRS 3
87	7	1209-16	31-Dec-09	Identifying the acquirer in a business combination	IFRS 3
88	7	1209-17	31-Dec-07	Collective assessment for impairment of loans	IAS 39
89	8	0610-01	31-Dec-08	Fair value of financial instruments	IAS 39
90	8	0610-02	31-Dec-08	Disclosure of financial instruments	IFRS 7, IAS 39
91	8	0610-03	30-Jun-08	Classification of assets and liabilities	IAS 1
92	8	0610-04	31-Dec-07	Impairment testing of intangible assets	IAS 36
93	8	0610-05	31-Jan-08	Impairment of intangible assets	IAS 36
94	8	0610-06	30-Jun-08	Intangible assets	IAS 38
95	8	0610-07	31-Dec-09	Revenue recognition	IAS 18
96	8	0610-08	31-Dec-08	Impairment of trade receivables	IAS 39
97	8	0610-09	31-Dec-08	Disclosure of financial instruments - liquidity risk	IFRS 7
98	8	0610-10	31-Dec-06	Earnings per share	IAS 33
99	8	0610-11	31-Dec-08	Related party disclosures	IAS 24
100	8	0610-12	31-Dec-08	Presentation of the income statement	IAS 1
101	8	0610-13	31-Dec-08	Impairment of assets	IAS 36
102	9	0910-01	31-Dec-08	Classification of financial liabilities	IAS 5
103	9	0910-02	30-Nov-09	Financial instruments – Hedge accounting	IAS 39
104	9	0910-03	31-Dec-08	Revenue recognition	IAS 18
105	9	0910-04	31-Dec-08	Revenue recognition	IAS 38
106	9	0910-05	31-Dec-08	Impairment of non-financial assets	IAS 36

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107	9	0910-06	31-Dec-08	Consolidation	IAS 27
108	9	0910-07	30-Sep-08	Share-based payment	IFRS 2
109	9	0910-08	31-Dec-08	Financial instruments - disclosure	IFRS 7
110	9	0910-09	31-Dec-08	Impairment of non-financial assets disclosure	IAS 36
111	10	0111-01	31-Dec-09	Classification of financial liabilities	IAS 1
112	10	0111-02	31-Dec-08	Classification of financial liabilities	IAS 1
113	10	0111-03	31-Dec-09	Classification of financial liabilities	IAS 1
114	10	0111-04	31-Dec-08	Government grants	IAS 18, IAS 20
115	10	0111-05	30-Jun-09	Presentation of financial instruments	IAS 32, IAS 39
116	10	0111-06	31-Dec-08	Income Tax	IAS 1, IAS 8, IAS 12
117	10	0111-07	31-Dec-08	Classification in the cash flow statement	IAS 7, IAS 21
118	10	0111-08	31-Dec-08	Intangible assets	IAS 38
119	10	0111-09	31-Dec-08	Share-based payment	IFRS 2
120	11	0211-01	31-Dec-09	Determination of fair value less costs to sell	IFRS 5
121	11	0211-02	31-Dec-09	Classification of subsidiary held for sale	IFRS 5
122	11	0211-03	31-Dec-09	Impairment of financial assets	IAS 39
123	11	0211-04	31-Mar-10	Aggregation of operating segments	IFRS 8
124	11	0211-05	31-Dec-10	Distribution of non-cash assets to shareholders	IAS 39
125	11	0211-06	31-Dec-10	Investment properties	IAS 40
126	11	0211-07	31-Dec-09	Disclosure on financial instruments	IFRS 7, IAS 1
127	11	0211-08	31-Dec-09	Presentation of fair value changes in the Profit and Loss account	IAS 1
128	11	0211-09	31-Dec-08	Financial instruments - Disclosure	IFRS 7
129	12	0112-01	31-Dec-09	Capitalisation of intangible assets	IAS 38
130	12	0112-02	31-Dec-10	Control over a subsidiary	IAS 27
131	12	0112-03	31-Dec-10	Fair value of investment property: Disclosure	IAS 40, IAS 1
132	12	0112-04	31-Dec-09	Revenue recognition	IAS 18
133	12	0112-05	31-Dec-10	Identification of chief operating decision maker and one operating segment	IFRS 8
134	12	0112-06	31-Dec-08	Impairment of Assets: Discount rate used in determining value in use	IAS 36
135	12	0112-07	31-Dec-08	Reasonable changes in estimates	IAS 36
136	12	0112-08	31-Dec-10	Impairment testing of goodwill	IAS 36
137	12	0111-09	31-Dec-10	Disclosure of cash-generating units	IAS 36
138	13	0113-01	31-Dec-10	Recognition of financial expense on financial liabilities measured at amortised cost	IAS 39
139	13	0113-02	31-Dec-11	Intangible assets with indefinite useful life	IAS 38
140	13	0113-03	31-Dec-10	Presentation of revenue and expenses related to service concession arrangements	IFRIC 12
141	13	0113-04	31-Dec-11	Value in use calculation	IAS 36
142	13	0113-05	31-Dec-11	Assessment of materiality of an error	IAS 8, IAS 40
143	13	0113-06	31-Mar-11	Related party disclosures in interim financial statements	IAS 24, IAS 34
144	13	0113-07	31-Dec-10	Definition of a business	IFRS 3

Number	Package Number	Decision referen	Financial year-end	Name of the Decision	Standard involved
145	13	0113-08	31-Dec-09	Disclosures related to fair value of financial instruments	IFRS 7, IAS 39
146	13	0113-09	31-Dec-09	Discount rate in value in use calculation	IAS 36
147	13	0113-10	31-Dec-09	Residual value of property	IAS 16
148	14	0213-01	31-Dec-11	Derecognition of financial assets and liabilities	IAS 39
149	14	0213-02	31-Dec-11	Classification of financial assets as loans and receivables	IAS 39
150	14	0213-03	31-Dec-12	Hedge accounting for an embedded floor in a loan portfolio	IAS 39
151	14	0213-04	30-Apr-12	Nature and extent of risks arising from financial instruments	IFRS 7
152	14	0213-05	31-Dec-11	Cash flow classification of amounts paid to vary the notional amount of a commodity contract	IAS 7
153	14	0213-06	31-Dec-11	Presentation of cost of inventories in cost of goods sold	IAS 1
154	14	0213-07	31-Dec-11	Scope of consolidation	IAS 27
155	14	0213-08	31-Dec-11	Identification of intangible assets in a business combination	IFRS 3, IAS 38
156	14	0213-09	31-Dec-11	Contingent payments to acquire a non-controlling interest	IAS 32
157	14	0213-10	31-Dec-11	Deferred tax asset arising from tax losses carried forward	IAS 12
158	14	0213-11	31-Dec-11	Segment disclosures – Information about geographical areas	IFRS 8
159	14	0213-12	31-Dec-11	Disclosure of new standards that have been issued but are not yet effective	IAS 8
160	15	0114-01	31-Dec-12	Classification of Consideration Contingent on Continuing Employment	IFRS 3
161	15	0114-02	31-Dec-11	Allocation of Goodwill on Sale of an Operation	IAS 36
162	15	0114-03	31-Dec-11	Sale of single licences presented as discontinued operations	IFRS 5
163	15	0114-04	31-Dec-11	Identification of a CGU	IAS 36

Number	Package Number	Decision referen	Financial year-end	Name of the Decision	Standard involved
164	15	0114-05	31-Dec-11	Determination of the fair value of land	IAS 40
165	15	0114-06	31-Dec-13	Change of Presentation of the Share in the Profit or Loss of Associates and Joint Ventures Accounted for Using the Equity Method	IAS 1, IAS 8, IFRS 11
166	15	0114-07	31-Dec-10	Cost of listing	IAS 32
167	15	0114-08	31-Dec-11	Conditions for hedge accounting	IAS 39
168	15	0114-09	31-Dec-12	Hedging of the Presentation Currency	IAS 39, IFRIC 16
169	15	0114-10	31-Dec-12	Minimum funding requirements	IAS 19, IFRIC 14
170	16	0214-01	31-Dec-12	Disclosure of forbore loans	IAS 1, IAS 39, IFRS 7
171	16	0214-02	31-Dec-12	Fair value of consideration paid in shares	IFRS 3, IFRS 13
172	16	0214-03	31-Dec-12	Recognition of a liability payable to equity holders	IAS 32
173	16	0214-04	31-Dec-11	Presentation of statement of cash flows	IAS 7, IAS 16
174	16	0214-05	31-Dec-12	Presentation of discontinued operations	IFRS 5
175	16	0214-06	31-Dec-12	Presentation of non-current assets held for sale	IFRS 5
176	16	0214-07	31-Dec-13	Deferred tax assets upon disposal of a subsidiary	IAS 12, IFRS 5
177	16	0214-08	31-Dec-11	Accounting for the effects of specific tax regime	IAS 12, IAS 16
178	16	0214-09	31-Dec-12	Key assumptions used in the impairment test of goodwill	IAS 36
179	16	0214-10	31-Dec-12	Disclosures related to capitalised costs	IAS 38, IFRS 6
180	16	0214-11	31-Dec-11	Disclosure of major customers	IFRS 8
181	17	0115-01	30-Jun-13	Extinguishment of debt	IAS 27, IAS 39, IFRS 10, IFRIC 19
182	17	0115-02	31-Dec-13	Impairment charge for a decline in the fair value of available for sale financial assets	IAS 39
183	17	0115-03	31-Dec-13	Measurement of financial instruments at fair value	IFRS 13
184	17	0115-04	31-Dec-12	Fair value measurement in business combination	IFRS 3, IFRS 13
185	17	0115-05	31-Dec-13	Presentation of financial statements	IAS 1, IAS 28
186	17	0115-06	31-Dec-12	Accounting for claims in construction contracts	IAS 11
187	17	0115-07	31-Dec-11	Impairment testing	IAS 36, IFRS 6
188	18	0215-01	31-Dec-14	Presentation of licensed activities as discontinued operations	IFRS 5
189	18	0215-02	30-Jun-14	Disclosures in interim financial statements	IAS 34
190	18	0215-03	31-Dec-13	Disclosures on post-employment benefit plans	IAS 19
191	18	0215-04	30-Sep-14	Going Concern disclosures	IAS 34, IAS 1
192	18	0215-05	31-Dec-13	Control of an entity without holding any equity interest	IFRS 10
193	18	0215-06	31-Dec-13	De facto control	IFRS 10
194	18	0215-07	31-Dec-13	Impairment of goodwill	IAS 36
195	18	0215-08	31-Dec-13	Fair value measurement for fixed-rate loans	IFRS 13
196	18	0215-09	31-Dec-13	Carrying amounts of a cash-generating unit to be tested for impairment	IAS 36
197	18	0215-10	31-Dec-13	Presentation and disclosure of discontinued operations in separate financial statements	IFRS 5, IAS 27

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198	19	0116-01	31-Dec-14	Inflation-related index derivative embedded in a host lease contract	IAS 39
199	19	0116-02	31-Dec-14	Classification of a separate vehicle as joint operation based on 'other facts and circumstances'	IFRS 11
200	19	0116-03	31-Dec-15	Selection of the appropriate exchange rate when multiple exchange rates are available	IAS 21
201	19	0116-04	31-Dec-12	Presentation of gains arising from the sale of an intangible asset	IAS 38
202	19	0116-05	31-Dec-14	Identification of unobservable inputs	IFRS 13
203	19	0116-06	31-Dec-15	Reverse acquisition of a listed shell company	IFRS 2, IFRS 3, IAS 8
204	19	0116-07	31-Dec-15	Disclosure of the amounts of significant categories of revenue	IFRS 8, IAS 18
205	19	0116-08	31-Dec-13	Determination of whether a dealer network acquired in a business combination is an intangible asset with indefinite useful life	IAS 38
206	19	0116-09	31-Dec-14	Exchange of a business for an interest in a subsidiary and subsequent distribution of the acquired subsidiary to owners	IFRS 3, IFRIC 17
207	19	0116-10	31-Dec-14	The determination of the maximum economic benefits available from a pension plan and the measurement of the defined benefit asset	IAS 19, IFRIC 14
208	19	0116-11	31-Dec-14	Measurement of a deferred tax liability relating to biological assets when income tax rates are changing over the assets' useful lives	IAS 12, IAS 41
209	19	0116-12	30-Jun-15	Accounting for contributions to a deposit guarantee fund in the interim financial report	IFRIC 21
210	20	0216-01	31-Dec-15	Qualitative disclosures of the risks arising from financial instruments	IFRS 7
211	20	0216-02	31-Dec-14	Disclosure of significant judgements and assumptions in determining the existence of significant influence	IFRS 12
212	20	0216-03	31-Dec-14	Disclosures relating to determination of value in use	IAS 36
213	20	0216-04	31-Dec-14	Recognition of losses on loans upon conversion to shares	IAS 39
214	20	0216-05	31-Dec-14	Presentation of equal and opposite gains and losses in the statement of profit or loss and other comprehensive income for the period	IAS 1
215	20	0216-06	30-Jun-15	Reclassification of capitalised milestone payments by a pharmaceutical company to the statement of profit or loss	IAS 8, IAS 38
216	20	0216-07	31-Dec-14	Legal requirements that prevent a shareholder from exercising its rights	IFRS 10
217	20	0216-08	31-Dec-14	Determining whether an entity is an investment entity	IFRS 10
218	20	0216-09	31-Dec-14	Depreciation of vessels in the oil and gas industry	IAS 16
219	20	0216-10	31-Dec-12	Application of value in use methodology in impairment testing	IAS 8, IAS 36
220	20	0216-11	31-Dec-12	Recognition of onerous contract provisions	IAS 36, IAS 37
221	20	0216-12	31-Dec-12	Identification of cash-generating units	IAS 36
222	20	0216-13	31-Dec-15	Purchase of a car fleet with an agreed buy-back agreement	IAS 8, IAS 17, IAS 32, IFRIC 4
223	20	0216-14	31-Dec-14	Recognition of deferred tax assets for unused tax losses	IAS 12
224	21	0117-01	31-Dec-15	Country risk premium in impairment test	IAS 36
225	21	0117-02	31-Dec-14	Assessment of joint control	IFRS 10, IFRS 11

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226	21	0117-03	31-Dec-15	Valuation and equity method for participation with restrictions	IFRS 13, IAS 28
227	21	0117-04	31-Dec-16	Assessment of joint control	IFRS 10, IFRS 11
228	21	0117-05	31-Dec-14	Restatement of comparative amounts	IAS 8, IAS 34
229	21	0117-06	31-Dec-15	Disclosures on a reverse factoring transaction	IAS 1, IAS 39
230	21	0117-07	31-Dec-14	Assessment of control over investment funds	IFRS 10
231	21	0117-08	31-Mar-16	Fair value measurement disclosures of unobservable inputs	IFRS 13
232	21	0117-09	30-Jun-15	Recognition and measurement of the proceeds from an arbitration agreement	IAS 18, IAS 37, IAS 39
233	21	0117-10	31-Dec-15	Impairment test of trademarks	IAS 36
234	21	0117-11	31-Dec-15	Recognition of deferred tax assets for carry forward of unused tax losses	IAS 12
235	21	0117-12	31-Dec-14	Definition of 'economic environment' and separation of foreign-currency embedded derivatives in a power contract	IAS 39
236	22	0118-01	31-Dec-15	Classification of asset that is not expected to be sold within one year	IFRS 5
237	22	0118-02	31-Dec-16	Presentation and disclosure of restricted cash balances	IAS 7
238	22	0118-03	31-Dec-16	Perpetual notes classified as liabilities	IAS 32
239	22	0118-04	31-Dec-15	Disclosure of quantitative commodity price assumptions that have significant risk of resulting in material adjustments to carrying amounts	IAS 1, IAS 36
240	22	0118-05	31-Dec-16	Purchase price allocation of a group of acquired assets	IFRS 3, IFRS 13, IAS 38
241	22	0118-06	31-Dec-17	Demerger and distribution of a segment to the issuer's shareholders	IFRIC 17
242	22	0118-07	31-Dec-15	Presentation of revaluation losses of assets used in operating activities	IAS 1
243	22	0118-08	31-Dec-15	Obtaining power over an investee following a tender offer	IFRS 10
244	22	0118-09	31-Dec-17	Lack of foreign currency exchangeability and hyperinflation	IAS 8, IAS 21, IAS 29
245	22	0118-10	31-Dec-16	Amortisation of content rights for films and television programmes	IAS 38
246	23	0119-01	31-Dec-16	Presentation of cash flows arising from changes in ownership interests in a subsidiary	IFRS 10, IAS 7
247	23	0119-02	31-Mar-18	Disclosure of changes in liabilities arising from financing activities	IAS 7
248	23	0119-03	31-Dec-17	Definition of cash and cash equivalents	IAS 7
249	23	0119-04	31-Dec-17	Disclosure of fair value measurement of investments by investment entity	IFRS 10, IFRS 12, IFRS 13, IAS 1
250	23	0119-05	31-Dec-18	Impact of forbearance on assessment of significant increase in credit risk	IFRS 9
251	23	0119-06	31-Dec-17	Accounting treatment of leased-out property acquired with a view to redevelopment	IAS 40
252	23	0119-07	31-Dec-16	Vesting and non-vesting features of performance conditions in share-based payment plans	IFRS 2
253	23	0119-08	30-Sep-18	Indications of impairment of assets	IAS 34, IAS 36