

Page No.	Section	Para No.	Existing Content	Recommendation/Inputs
69	Section 5 - Statement of Comprehensive Income and Income Statement	5.5	<p>As a minimum, an An entity shall include, in the statement of comprehensive income, line items that present the following amounts for the period:</p> <p>(a) revenue.</p> <p>(b) finance costs.</p> <p>(c) share of the profit or loss of investments in associates (see Section 14 <i>Investments in Associates</i>) and jointly controlled entities (see Section 15 Investments in Joint Arrangements-Ventures) accounted for using the equity method.</p> <p>(d) tax expense excluding tax allocated to items (e), (g) and (h) (see paragraph 29.35).</p>	(ba) Impairment loss also need to be inserted in line with IAS 1 “Presentation of Financial Statements”
95	Section 10 - Accounting Policies, Estimates and Errors		General	The word Significant accounting policy has been replaced with Material Accounting Policy. The change in the word significant judgements and estimates also need to be considered to “Material judgements and estimates”
244	Section 24 – Government Grants	Title of the section	Government Grant	This section also includes disclosure of Government Assistance and hence the Title should be in line with IAS 20 “Accounting for Government Grant and Disclosure of Government Assistance”