

The following table lists the Accounting Standards and accompanying guidance that would be affected by the proposed amendments.

<b>Accounting Standard</b>	<b>Subject of proposed amendments</b>	<b>Suggestion</b>
IFRS 1 First-time Adoption of International Financial Reporting Standards	Hedge accounting by a first-time adopter	<b>No Specific suggestion</b>
IFRS 7 Financial Instruments: Disclosures	Gain or loss on derecognition	<b>No Specific suggestion</b>
Guidance on implementing IFRS 7 Financial Instruments: Disclosures	Introduction Disclosure of deferred difference between fair value and transaction price Credit risk disclosure	<b>No Specific suggestion</b>
IFRS 9 Financial Instruments	Derecognition of lease liabilities Transaction price	<b>No Specific suggestion</b>
IFRS 10 Consolidated Financial Statements	Determination of a 'de facto agent'	<b>No Specific suggestion</b>
IAS 7 Statement of Cash Flows	Cost method	<b>No Specific suggestion</b>