

Segment A

- IAS 12 - Income taxes
- Conceptual Framework
- IAS 1- Presentation of financial statements
- IAS 2 - Inventories
- IAS 8 - Accounting policies, changes in accounting estimates and errors
- IFRS 13 - Fair value measurement
- IAS 27 - Separate financial statements
- IFRS 10 - Consolidated financial statements*
- IFRS 12 - Disclosure of interest in other entities*
- IFRS 3 - Business combinations*
- IAS 28 - Investments in associates and Joint Ventures*

* Change in control is covered in Part3

Segment B

- IAS 32 - Financial instruments: Presentation
- IFRS 9 - Financial instruments
- IFRS 7 - Financial instruments: Disclosure
- IFRS 2 - Share based payments
- IFRS 15 - Revenue
- IFRS 11 - Joint operations

Segment C

- IAS 16 - Property, plant & equipment
- IAS 38 - Intangible assets
- IAS 36 - Impairment of assets
- IAS 40- Investment property
- IAS 23 - Borrowing costs
- IFRS 5 - Non-current assets held for sale and discontinued operations
- Change in control
- IAS 24 - Related party disclosures

Segment D

- IFRS 16 - Leases
- IAS 19 - Employee benefits
- IAS 37 - Provisions, contingent liabilities and contingent assets
- IAS 10 - Events after the reporting date
- IAS 7 - Statement of cash flows
- IAS 21 - The effects of changes in foreign exchange rates