ATTACHMENT 5(c)

MATTERS CONSIDERED IN DEVELOPING THE EXPOSURE DRAFT ON *IMPROVEMENTS TO THE STANDARDS OF GRAP (2026)*

Part A: IMPROVEMENTS TO IPSAS

Improvements to IPSAS, 2019

IPSAS	***Summary of changes***	***Proposed changes to Standards of GRAP***
Amendments to other IPSAS resulting from IPSAS 41, Financial Instruments		
IPSAS 30, *Financial Instruments: Disclosures*.	Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk, which were inadvertently omitted when IPSAS 41 was issued.	None The amendments incorporating this guidance were made with GRAP 104 (revised), except for hedging, which is not included in Standards of GRAP.
IPSAS 30, *Financial Instruments: Disclosures.*	Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts, which were inadvertently omitted when IPSAS 41 was issued.	None The amendments incorporating this guidance were made with GRAP 104 (revised).
IPSAS 33, *First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs).*	Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of the accrual basis of IPSAS, which were inadvertently omitted when IPSAS 41 was issued.	None There is no Standard of GRAP aligned to IPSAS 33. Guidance on transitional provisions for the first time adoption of GRAP Standards are developed based on local needs and included in the Directives.

Improvements to IPSAS 2023

IFRS® Accounting Standards	**IPSAS**	**Summary of changes**	***Proposed changes to Standards of GRAP***	
			Included in Improvements	**Not included in Improvements**
Classification of liabilities as current or non-current (Amendments to IAS 1 *Presentation of Financial Statements*) (issued in January 2020) Non-current liabilities with covenants (Amendments to IAS 1) (issued in October 2022)	IPSAS 1 *Presentation of Financial Statements*	The amendments clarify the principles related to: - The right to defer settlement for at least twelve months (with or without covenants). - The meaning of settlement in the context when the liability is rolled over under the existing loan facility	**The amendments are proposed to GRAP 1 *Presentation of Financial Statements*.**	Not applicable
Interest Rate Benchmark Reform, Phase 2 (Amendments to IFRS 9 *Financial Instruments*, IAS 39, IFRS 7 *Financial Instruments: Disclosures*, IFRS 4 *Insurance Contracts*, and IFRS 16 *Leases*) (issued in August 2020)	IPSAS 43 *Leases*	Practical expedient to account for lease modification in IPSAS 43, *Leases* (The practical expedient to account for lease modification in IPSAS 43, *Leases*, simplifies how entities handle changes in lease agreements. When a lease is modified, instead of recognising gains or losses, the seller-lessee adjusts the lease liability based on the remaining	Not applicable	None The lease accounting principles for lessees under IPSAS 43 differ fundamentally from those in GRAP 13, *Leases*. A research project to inform amendments to GRAP 13 *Leases* is included in the next work programme.

IFRS® Accounting Standards	IPSAS	Summary of changes	*Proposed changes to Standards of GRAP*	
			Included in Improvements	**Not included in Improvements**
		right of use. This ensures that financial statements reflect accurate lease obligations without complex calculations.)		
Lease Liability in a Sale and Leaseback (Amendments to IFRS 16 *Leases*) (issued in September 2022)	IPSAS 43 *Leases*	Amendments require a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that it does not recognise any gain or loss that relates to the right of use it retains. (Adjust the lease liability to show the accurate remaining use of the asset.)	Not applicable	None A research project to inform amendments to GRAP 13 *Leases* is included in the next work programme.

Narrow scope amendments to IPSAS

IPSAS	Summary of Changes	Proposed changes to Standards of GRAP	
		Included in Improvements	**Not included in Improvements**
Amendments to IPSAS to consider IFRIC Interpretations (IPSAS 10 *Hyper Inflationary Economies*, IPSAS19	Amendments to clarify the application of existing principles in IPSAS. The amendments are aligned with interpretations	Not applicable	None No impact on GRAP, IGRAPs are already effective.

IPSAS	Summary of Changes	Proposed changes to Standards of GRAP	
		Included in Improvements	Not included in Improvements
Provisions, Contingent Liabilities and Contingent Assets, IPSAS 39 *Employee Benefits*, IPSAS 43 *Leases*, IPSAS 45 *Property, Plant and Equipment*)	developed by the IFRS Interpretations Committee and aim to address application issues that public sector entities may face.		
Collective and Individual Services (Amendments to IPSAS 19 *Provisions, Contingent Liabilities and Contingent Assets)*	Amendments to IPSAS 19 The amendments clarify whether a provision should be recognised for collective and individual services, following the narrower definition of social benefits introduced in IPSAS 42.	**Yes** **The guidance on collective and individual services is included in the amendments proposed to GRAP 19 *Provisions, Contingent Liabilities and Contingent Assets*.**	Not applicable
IPSAS 45 *Property, Plant and Equipment*	New Standard Changes were made to update principles drawn from IPSAS 17 (*Property, Plant and Equipment*) by adding new guidance for heritage assets,	**Infrastructure assets guidance** ***This guidance has been included in the Improvements to GRAP 17 to address local issues on infrastructure assets.*** **1. *IPSAS 45 IG34. – 38. and IG41. – 44.:* Added Implementation**	IPSAS 45 IG23. – Valuing Land Under or Over Infrastructure Assets (COV) – Excluded from this improvements project as the guidance will be considered as part of the Measurement project. IPSAS 45 IG39. and IG40. on the Use of Information in the Asset Management Plan for Financial Reporting – Excluded from this

<table>
<tr><th rowspan="2">IPSAS</th><th rowspan="2">Summary of Changes</th><th colspan="2">Proposed changes to Standards of GRAP</th></tr>
<tr><th>Included in Improvements</th><th>Not included in Improvements</th></tr>
<tr><td></td><td>infrastructure assets, and measurement of property, plant and equipment.</td><td>Guidance: IG1. – IG9. to GRAP 17 Property, Plant and Equipment
2. IPSAS 45 AG4. – AG6. amended GRAP 17 Property, Plant and Equipment, paragraphs .12 and added paragraphs .12A and .12B.</td><td>improvements project. The guidance will be considered as part of a broader staff project on assets.
Section E (Use of Experts) Implementation guidance on the Use of an expert, excluded from this improvements project however, guidance will be considered for the development of an FAQ.
Heritage assets guidance
Heritage assets are excluded from GRAP 17 Property, Plant and Equipment, and no improvements are recommended to GRAP 103 Heritage Assets as the Minister of Finance has not yet determined an effective date for previous amendments to this Standard.
Measurement guidance
The new measurement requirements in IPSAS 45 are being considered in an measurement project and are not included in the improvements project.</td></tr>
<tr><td>Concessionary Leases and Other Arrangements Conveying Rights over</td><td>Amendments to IPSAS 43 Leases, IPSAS 47, and IPSAS 48 Transfer Expenses to provide</td><td>Not applicable</td><td>None
Guidance will be considered as part of the broader project on GRAP 13, Leases.</td></tr>
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IPSAS	Summary of Changes	Proposed changes to Standards of GRAP	
		Included in Improvements	Not included in Improvements
Assets (Amendments to IPSAS 43, IPSAS 47, and IPSAS 48)	guidance on accounting for arrangements that do not meet the definition of a lease or right-of-use asset in kind.		

Part B: IMPROVEMENTS TO IFRS Accounting Standards

Annual Improvements to IFRS Standards 2018-2020 Cycle

IFRS Accounting Standards	***Summary of changes***	***Status in IPSAS***	***Proposed changes to Standards of GRAP***
Illustrative Examples accompanying IFRS 16 *Leases*	**Lease incentives.** The amendment to Illustrative Example 13 accompanying IFRS 16 removes from the example the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives are illustrated in that example.	Amendments are included in IPSAS 43, *Leases*.	None GRAP has not yet converged IPSAS 43, *Leases*. This guidance will be considered in the leases project.

Annual Improvements to IFRS Accounting Standards — Volume 11 (Issued on 18 July 2024).

IFRS Accounting Standards	***Summary of Changes***	***Status in IPSAS***	**Proposed changes to Standards of GRAP**
IFRS 1: Amendments to Classification and measurement of financial instruments (Amendments to IFRS 9 and IFRS 7)	**Hedge accounting by a first-time adopter.** The amendment addresses a potential confusion arising from an inconsistency in wording between paragraph	Currently being considered in the IPSASB Improvements project.	None In terms of GRAP 104 (revised), an entity is permitted in terms of this Standard to apply hedge accounting as described in IFRS® Accounting Standards. Where an entity chooses to apply hedge accounting, it must

IFRS Accounting Standards	***Summary of Changes***	***Status in IPSAS***	**Proposed changes to Standards of GRAP**
	B6 of IFRS 1 and requirements for hedge accounting in IFRS 9 *Financial Instruments*.		comply in full with the requirements prescribed in IFRS Accounting Standards.
IFRS 7: Financial Instruments: Disclosures	**Gain or loss on derecognition.** The amendment addresses a potential confusion in paragraph B38 of IFRS 7 arising from an obsolete reference to a paragraph that was deleted from the standard when IFRS 13 *Fair Value Measurement* was issued.	Currently being considered in the IPSASB Improvements project.	Next project Consequential amendments to GRAP 104 may be considered following the development of the Standard of GRAP on *Measurement*, which includes consideration of IFRS 13.
IFRS 7: *Financial Instruments: Disclosures* (implementat ion guidance only)	**Disclosure of deferred difference between fair value and transaction price.** The amendment addresses an inconsistency between paragraph 28 of IFRS 7 and its accompanying implementation guidance that arose when a consequential amendment resulting from the issuance	Currently being considered in the IPSASB Improvements project.	Next project Consequential amendments to GRAP 104 may be considered following the development of the Standard of GRAP on *Measurement*, which includes consideration of IFRS 13.

IFRS Accounting Standards	*Summary of Changes*	*Status in IPSAS*	Proposed changes to Standards of GRAP
	of IFRS 13 was made to paragraph 28, but not to the corresponding paragraph in the implementation guidance.		
IFRS 7: *Financial Instruments: Disclosures* (implementation guidance only)	**Introduction and credit risk disclosures.** The amendment addresses a potential confusion by clarifying in paragraph IG1 that the guidance does not necessarily illustrate all the requirements in the referenced paragraphs of IFRS 7 and by simplifying some explanations.	Currently being considered in the IPSASB Improvements project.	Next project Revised GRAP 104 became effective on 1 April 2025. Improvements will be considered once the revised Standard has been applied for a substantial period.
IFRS 9: *Financial Instruments*	**Lessee derecognition of lease liabilities**. The amendment addresses a potential lack of clarity in the application of the requirements in IFRS 9 to account for an extinguishment of a lessee's lease liability that arises because paragraph 2.1(b)(ii) of IFRS 9 includes a cross-	Currently being considered in the IPSASB Improvements project.	Next project Revised GRAP 104 became effective on 1 April 2025. Improvements will be considered once the revised Standard has been applied for a substantial period.

IFRS Accounting Standards	***Summary of Changes***	***Status in IPSAS***	**Proposed changes to Standards of GRAP**
	reference to paragraph 3.3.1, but not also to paragraph 3.3.3 of IFRS 9.		
IFRS 9: Financial Instruments	**Transaction price.** The amendment addresses a potential confusion arising from a reference in Appendix A to IFRS 9 to the definition of 'transaction price' in IFRS 15 *Revenue from Contracts with Customers* while term 'transaction price' is used in particular paragraphs of IFRS 9 with a meaning that is not necessarily consistent with the definition of that term in IFRS 15.	Currently being considered in the IPSASB Improvements project.	None The amendments will be considered as part of future work on revenue.
IFRS 10: *Consolidated Financial Statements*	**Determination of a 'de facto agent'.** The amendment addresses a potential confusion arising from an inconsistency between paragraphs B73 and B74 of IFRS 10 related to an investor determining whether another party is acting on its behalf by	Currently being considered in the IPSASB Improvements project.	**Yes** **Included in this Improvements project.** **(GRAP 35 *Consolidated Financial Statements*)**

IFRS Accounting Standards	*Summary of Changes*	*Status in IPSAS*	Proposed changes to Standards of GRAP
	aligning the language in both paragraphs.		
IAS 7: *Statement of Cash Flows*	**Cost method.** The amendment addresses a potential confusion in applying paragraph 37 of IAS 7 that arises from the use of the term 'cost method' which is no longer defined in IFRS Accounting Standards.	Currently being considered in the IPSASB Improvements project.	**Yes** **Editorial**

Narrow scope IFRS Amendments

IFRS Accounting Standards	*Summary of changes*	*Status in IPSAS*	*Proposed changes to Standards of GRAP*
Lack of Exchangeability (Amendments to IAS 21)	The amendments in *Lack of Exchangeability (Amendments to IAS 21)* amend IAS 21 to: a) Specify when a currency is exchangeable into another currency and when it is not a) Specify how an entity determines the exchange rate to apply when a	Currently being considered in the IPSASB Improvements project.	**Yes** **Included in this improvements project.** **(GRAP 4 *Effect of Changes in Foreign Exchange*)**

	currency is not exchangeable c) Require the disclosure of additional information when a currency is not exchangeable		
IFRS 3 *Business Combinations*	Reference to Conceptual Framework. Replaces the references to the old IASB's Framework with references to the 2018 IASB Conceptual Framework in IFRS 3. Adds an exception in IFRS 3 to the recognition principle to recognise liabilities and contingent liabilities in terms of IAS 37 and IFRIC 21 on acquisition date to eliminate "Day 2 gains". Adds an explicit statement in IFRS 3 that an acquirer does not recognise contingent assets acquired in a business combination since this prohibition for	IPSAS 40 refers to the IPSASB's Conceptual Framework. The IPSASB is currently considering this amendment as part of their improvements to IPSAS.	None There is a footnote in the Standards of GRAP that refers to the new Conceptual Framework replacing the previous Conceptual Framework. A project considering amendments to the Conceptual Framework to maintain alignment with IPSAS will be done in the future. An assessment of amendments required to the Standards of GRAP based on this guidance will be made in future once the Minister of Finance has determined an effective date for the amendments to GRAP 105 to GRAP 107.

	recognition of contingent assets was implied in IFRS 3.		
IFRS 16 *Leases*	Covid-19-Related Rent Concessions Amendments provide a practical expedient that permits lessees not to assess whether rent concessions that occur as a direct consequence of the covid-19 pandemic and meet specified conditions are lease modifications and, instead, to account for those rent concessions as if they were not lease modifications.	Amendments are included in IPSAS 43, *Leases*.	None GRAP 13 is still applicable and GRAP has not yet converged with IPSAS 43, *Leases*. The guidance will be considered in the project on leases to determine whether any general principles can be adopted as guidance.
Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7	The IFRS Interpretations Committee received a submission about supply chain finance arrangements, asking: • How an entity presents liabilities to pay for goods or services received when the related invoices are part of a supply chain finance	Currently being considered in the IPSASB Improvements project.	Next project Amendments will be considered after GRAP 104 (revised) has been fully implemented.

	(or reverse factoring) arrangement; and • what information about reverse factoring arrangements an entity is required to disclose in its financial statements. The Board tentatively decided to amend IAS 7 *Statement of Cash Flows* and IFRS 7 *Financial Instruments: Disclosures* to add disclosure requirements, and ”signposts” within existing disclosure requirements, that would ask entities to provide qualitative and quantitative information about supplier finance arrangements.		
Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)	Amendments related to clarification to improve understandability are: a) Derecognition of a financial liability settled through electronic transfer	Currently being considered in the IPSASB Improvements project.	Next project Amendments will be considered after GRAP 104 (revised) has been fully implemented.

	b) Classification of financial assets c) Disclosures		
International Tax Reform—Pillar Two Model Rules ***(which amended IAS 12 Income Taxes)***	The amendments introduced: a. a temporary exception to the requirements to recognise and disclose information about deferred tax assets and liabilities related to Pillar Two income taxes; and *b.* targeted disclosure requirements for affected entities.	Not applicable	None There is no GRAP equivalent of IAS 12.
Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7)	Nature-dependent electricity contracts help companies to secure their electricity supply from sources such as wind and solar power. The amount of electricity generated under these contracts can vary based on uncontrollable factors such as weather conditions. To allow companies to better reflect these contracts in the	Not applicable	None In terms of GRAP 104 (revised), an entity is permitted in terms of this Standard to apply hedge accounting as described in IFRS Accounting Standards. Where an entity chooses to apply hedge accounting, it must comply in full with the requirements for hedge accounting prescribed in IFRS Accounting Standards.

	financial statements, the IASB has made targeted amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures. The amendments include: • clarifying the application of the 'own-use' requirements; • permitting hedge accounting if these contracts are used as hedging instruments; and • adding new disclosure requirements to enable investors to understand the effect of these contracts on a company's financial performance and cash flows.		
Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7	The IFRS Interpretations Committee received a submission about supply chain finance arrangements, asking:	Currently being considered in the IPSASB Improvements project.	Next project Amendments will be considered after GRAP 104 (revised) has been fully implemented.

	• How an entity presents liabilities to pay for goods or services received when the related invoices are part of a supply chain finance (or reverse factoring) arrangement; and • what information about reverse factoring arrangements an entity is required to disclose in its financial statements. The Board tentatively decided to amend IAS 7 *Statement of Cash Flows* and IFRS 7 *Financial Instruments: Disclosures* to add disclosure requirements, and 'signposts' within existing disclosure requirements, that would ask entities to provide qualitative and quantitative information about supplier finance arrangements.		

Part C – IMPROVEMENTS FROM STAKEHOLDERS

Paragraph ref / source	**Details**	**Proposed changes to Standards of GRAP**
	GRAP 1 *Presentation of Financial Statements*	
.37A, .38, .80A, .98A, .98B	"Shall" should change to "should" in paragraphs that are not bold.	None This convention is no longer strictly applied by international standard-setters; all paragraphs in the core text are authoritative.
	GRAP 3 on *Accounting Policies, Changes in Accounting Estimates and Errors*	
3.32 (Amendments to Directive 5 outcome)	Clarify that the disclosure in paragraph .32 of GRAP 3 applies to new and amended Standards of GRAP as defined in Directive 5.	**Yes** **GRAP 3 has been amended.**
Board decisions	Review to suite of Standards and pronouncements to determine whether the term "Standards of GRAP" has been used with a consistent meaning as defined in GRAP 3.	**Yes** **GRAP 3 has been amended.**
	GRAP 16 *Investment Property* and GRAP 17 *Property, Plant and Equipment*	
November 2018 Board meeting	Review the disclosures for capital work in progress (in the previous improvements project)	None Not a specific Standard setting project, any necessary updates to asset-related disclosures will be considered after a staff project on assets.
	GRAP 16 *Investment Property*	
.74	"…Similarly, if an entity begins to redevelop an existing investment property for continued future use as investment property, the ~~entity~~ <u>property</u> remains an investment property…"	**Yes** **Editorial**
	GRAP 18 *Segment Reporting*	
Review of GRAP 2	Include a requirement for the disclosure of the amount of the cash flows arising from the operating, investing and financing activities of each reportable	**Yes** **The requirement is**

	segment. See GRAP 2.51(d).	**currently only in GRAP 2; stakeholders requested a cross reference to the requirement to be included in GRAP 18.**
	GRAP 20 *Related Parties*	
.10(b)	*(vi) the entity is controlled or jointly controlled by a person identified in (a); ~~and~~* *(vii) a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity);~~.~~ and* *(viiA) The entity, or any member of a group of which it is part, provides management services to the reporting entity or to the controlling entity of the reporting entity."*	**Yes** **Editorial**
Appendix A, Example 2	Amend the following paragraph to indicate the related party balances: Entity A used several national public sector entities as service providers for travelling and IT services during the year. These transactions were concluded on normal operating terms. These following amounts are owed to related parties and included in payables/receivables on the statement of financial position. : National Carrier X State IT Agency X	**Yes** **GRAP 20 has been amended.**
GRAP 20 desktop review	Incorporate guidance in the Standard to explain the relationships between the three spheres of government and clarify which entities can be considered related parties.	**Yes** **GRAP 20 has been amended.**
GRAP 20 desktop review	Revisit Example 1 of the Standard to reassess the appropriateness of including audit and risk committee members as potential related parties.	**Yes** **GRAP 20 has been amended.**
	GRAP 31 *Intangible assets*	
GRAP 31.04(f)	The paragraph reads as if GRAP 32 (and not GRAP 31) should be applied for the subsequent measurement of intangible assets. GRAP 32 AG 41 requires that the subsequent measurement for a service concession asset should be accounted for in terms of the applicable asset standard.	None Improvement was made in the 2023 improvements project.
	GRAP 35 *Consolidated Financial Statements*	
Add paragraph .67A	Add paragraph for the effective date of changes to AGs from the GRAP 25 consequential amendments to: AG14., AG17., AG20., AG21., AG77., AG104.	**Yes** **Editorial**
	GRAP 36 *Investments in Associates and Joint Ventures*	

GRAP 36.41 and 36.43	GRAP 36 states that GRAP 104 is applied to indicate that the investment in an associate or a joint venture may be impaired. Should the reference to the revised GRAP 104 be made as the impairment loss model has changed? Should GRAP 36 not reference to GRAP 21 and 26 rather?	None Paragraphs have been amended with the revision of GRAP 104.
GRAP 103 *Heritage Assets (amendments 2022)*		
.104 to .106A; .108A and .108B	Do not delete the previous transitional provisions and effective date paragraphs.	Next project Changes will be made when the amended Standard becomes effective.
.63	Renumber internal sources of information from (a) and (b) to (c) and (d) – otherwise there are two paragraphs .63(a) and (b).	Next project Changes will be made when the amended Standard becomes effective.
GRAP 104 *Financial Instruments (2019)*		
8.16; 8.17	There are references that seem incorrect / incomplete: "8.16 … within the scope of 5." – should "5" be "paragraph 8.15"? "8.17 To meet the objective in 6," – should "6" be "paragraph 8.16"?	**Yes** **The amendments were made to GRAP 104 (revised), effective 1 April 2025.**
8.55	There is a word(s) missing before the comma; the sentence does not read right: "For receivables and lease receivables to which an entity applies ??, the information provided…"	**Yes** **Editorial**
App C, App A	Loan commitments that are not in scope: Also need to "tick" the subsequent measurement column as they are impaired i.a.w. this Standard.	**Yes** **Editorial**
App C	Renumber the paragraphs in the Appendix for "D" to "C".	None This will be part of the handbook updates.
Comparison	Add a Comparison section.	None It is included in the 100 series.
GRAP 108 *Statutory Receivables*		

.41(a)	"(a) An analysis of statutory receivables that are past due at the reporting date, and …"	**Yes** **Editorial**
GRAP 109 Accounting by Principals and Agents		
.10	"…or the receipt of resources from a third party on behalf of the principal."	None Amendment will be made with the amendments to the Standard, following the post-implementation review.
IGRAPs		
IGRAP 19	Should refer to GRAP 108 (instead of GRAP 18)	**Yes** **Editorial**
Materiality Guideline		
March 2019 Board meeting	Consider whether entities should be required to disclose their materiality judgements in the financial statements (i.e. amend GRAP 1)	**Yes** **Included in GRAP 1 paragraph .38A *Presentation of Financial Statements*.**

Part D: IFRIC AGENDA DECISIONS

The following IFRIC agenda decisions were considered to determine whether amendments to Standards of GRAP should be made (up to and including volume 12 issued in May 2025):

IFRIC agenda topic	Proposed changes to Standards of GRAP
Guarantees Issued on Obligations of Other Entities	None
Recognition of Intangible Assets Resulting from Climate-related Expenditure (IAS 38)	None
Recognition of Revenue from Tuition Fees (IFRS 15)	None
Classification of Cash Flows related to Variation Margin Calls on 'Collateralised-to-Market' Contracts (IAS 7)	None
Disclosure of Revenues and Expenses for Reportable Segments (IFRS 8)	None
Payments Contingent on Continued Employment during Handover Periods (IFRS 3)	None
Climate-related Commitments (IAS 37)	None
Merger between a Parent and Its Subsidiary in Separate Financial Statements (IAS 27)	None
Guarantee over a Derivative Contract (IFRS 9)	None
Homes and Home Loans Provided to Employees	None
Premiums Receivable from an Intermediary (IFRS 17 and IFRS 9)	None
Application of the 'Own Use' Exception to some Physical Power Purchase Agreements (Amendments to IFRS 9)	None
Definition of a Lease—Substitution Rights (IFRS 16)	None