# IFRS® Standards

# issued at 1 January 2022, reflecting changes not yet required

## This edition is issued in three parts

#### **PART A**

contains the text of IFRS Standards including IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, together with the *Conceptual Framework for Financial Reporting* (Glossary included)

### See also Parts B and C of this edition:

#### Part B

contains the illustrative examples and implementation guidance that accompany the Standards, together with IFRS practice statements

#### Part C

contains the bases for conclusions that accompany the Standards, the Conceptual Framework for Financial Reporting and IFRS practice statements, together with the Constitution and Due Process Handbook of the IFRS Foundation

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