

Commission Regulation (EU) No 243/2010 of 23 March 2010 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards Improvements to International Financial Reporting Standards (IFRSs) (Text with EEA relevance) (revoked)

- Article 1 The Annex to Regulation (EC) No 1126/2008 is amended as...
- Article 2 Each company shall apply the amendments to the standards referred...
- Article 3 This Regulation shall enter into force on the third day...
- Signature

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ANNEX

- ~~INTERNATIONAL ACCOUNTING STANDARDS~~ Reporting Standards
- Amendment to IFRS 2 Share-based Payment
- SCOPE
- 5 As noted in paragraph 2, this IFRS ... However, an...
- EFFECTIVE DATE
- 61 IFRS 3 (as revised in 2008) and Improvements to IFRSs...
- Amendment to IFRS 5 Non-current Assets Held for Sale and...
- SCOPE
- 5B This IFRS specifies the disclosures required in respect of non-current...
- EFFECTIVE DATE
- 44E Paragraph 5B was added by Improvements to IFRSs issued in...
- Amendment to IFRS 8 Operating Segments
- DISCLOSURE
- Information about profit or loss, assets and liabilities
- 23 An entity shall report a measure of profit or loss...
- TRANSITION AND EFFECTIVE DATE
- 35A Paragraph 23 was amended by Improvements to IFRSs issued in...
- 36 Segment information for prior years that is reported as comparative...
- Amendment to IAS 1 Presentation of Financial Statements
- STRUCTURE AND CONTENT
- Statement of financial position
- Current liabilities
- 69 An entity shall classify a liability as current when:
- TRANSITION AND EFFECTIVE DATE
- 139D Paragraph 69 was amended by Improvements to IFRSs issued in...
- Amendment to IAS 7 Statement of Cash Flows

*Changes to legislation:* There are currently no known outstanding effects for the  
Commission Regulation (EU) No 243/2010. (See end of Document for details)

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## PRESENTATION OF A STATEMENT OF CASH FLOWS

Investing activities

16 The separate disclosure of cash flows arising from investing activities...

## EFFECTIVE DATE

56 Paragraph 16 was amended by Improvements to IFRSs issued in...

## Amendment to IAS 17 Leases

### CLASSIFICATION OF LEASES

14 [Deleted]

15 [Deleted]

15A When a lease includes both land and buildings elements, an...

### TRANSITIONAL PROVISIONS

68A An entity shall reassess the classification of land elements of...

## EFFECTIVE DATE

69A Paragraphs 14 and 15 were deleted, and paragraphs 15A and...

## Amendment to IAS 36 Impairment of Assets

### CASH-GENERATING UNITS AND GOODWILL

Recoverable amount and carrying amount of a cash-generating unit

Goodwill

Allocating goodwill to cash-generating units

80 For the purpose of impairment testing, goodwill acquired in a...

### TRANSITIONAL PROVISIONS AND EFFECTIVE DATE

140E Improvements to IFRSs issued in April 2009 amended paragraph 80(b)...

## Amendment to IAS 38 Intangible Assets

### RECOGNITION AND MEASUREMENT

Acquisition as part of a business combination

Measuring the fair value of an intangible asset acquired in...

36 An intangible asset acquired in a business combination might be...

37 The acquirer may recognise a group of complementary intangible assets...

40 If no active market exists for an intangible asset, its...

41 Entities that are involved in the purchase and sale of...

### TRANSITIONAL PROVISIONS AND EFFECTIVE DATE

130C IFRS 3 (as revised in 2008) amended paragraphs 12, 33–35,...

130E Improvements to IFRSs issued in April 2009 amended paragraphs 40...

## Amendment to IAS 39 Financial Instruments: Recognition and Measurement

### SCOPE

2 This Standard shall be applied by all entities to all...

### HEDGING

Hedged items

Qualifying items

80 For hedge accounting purposes, only assets, liabilities, firm commitments or...

Hedge accounting

Cash flow hedges

97 If a hedge of a forecast transaction subsequently results in...

100 For cash flow hedges other than those covered by paragraphs...

EFFECTIVE DATE AND TRANSITION

103K Improvements to IFRSs issued in April 2009 amended paragraphs 2(g),...

108C Paragraphs 9, 73 and AG8 were amended and paragraph 50A...  
Amendment to application guidance on IAS 39 Financial Instruments: Recognition...

EMBEDDED DERIVATIVES (PARAGRAPHS 10–13)

AG30 The economic characteristics and risks of an embedded derivative are...

Amendment to IFRIC 9 Reassessment of Embedded Derivatives

SCOPE

5 This interpretation does not apply to embedded derivatives in contracts...

EFFECTIVE DATE AND TRANSITION

11 Paragraph 5 was amended by Improvements to IFRSs issued in...

Amendment to IFRIC Interpretation 16 Hedges of a Net Investment...

CONSENSUS

Where the hedging instrument can be held

14 A derivative or a non-derivative instrument (or a combination of...

EFFECTIVE DATE

18 An entity shall apply this Interpretation for annual periods beginning...

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EU) No 243/2010.