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**AMENDMENTS TO  
STATUTORY BOARD FINANCIAL  
REPORTING STANDARDS**

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**Classification of Liabilities as Current or  
Non-current — Deferral of Effective Date**

(Amendment to SB-FRS 1)

AMENDMENT TO SB-FRS 1: CLASSIFICATION OF LIABILITIES AS CURRENT OR NON-CURRENT  
— DEFERRAL OF EFFECTIVE DATE

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**AMENDMENT TO SB-FRS 1 PRESENTATION OF FINANCIAL STATEMENTS**

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## **Amendment to SB-FRS 1 *Presentation of Financial Statements***

Paragraph 139U is amended. Deleted text is struck through and new text is underlined.

### **Transition and effective date**

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139U *Classification of Liabilities as Current or Non-current*, issued in November 2020 amended paragraphs 69, 73, 74 and 76 and added paragraphs 72A, 75A, 76A and 76B. An entity shall apply those amendments for annual reporting periods beginning on or after 1 January 2022 retrospectively in accordance with SB-FRS 8. Earlier application is permitted. If an entity applies those amendments for an earlier period, it shall disclose that fact.