

Amendments to SB-FRS 101 *First-time Adoption of Statutory Board Financial Reporting Standards*

This document is issued as a reference. The amendments in this document have been incorporated into SB-FRS 101.

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This document sets out amendments to SB-FRS 101 *First-time Adoption of Statutory Board Financial Reporting Standards*. The amendments finalise proposals that were contained in an Exposure Draft of Proposed Amendments to the SB-FRS that was published in May 2005.

Amendment to SB-FRS 101

Paragraph 36B and the preceding heading are amended as follows (new text is underlined and deleted text is struck through).

Exemption from the requirement to ~~provide~~ present comparative disclosures information for SB-FRS 106

36B An entity that adopts SB-FRSs before 1 January 2006 and chooses to adopt SB-FRS 106 *Exploration for and Evaluation of Mineral Resources* before 1 January 2006 need not ~~present the disclosures required by SB-FRS 106 for comparative periods~~ apply the requirements of SB-FRS 106 to comparative information presented in its first SB-FRS financial statements.