

## The List of IFRS vis a vis IND AS vis a vis AS

| Sr No | IFRS    | IND AS     | IFRS & IND AS Text Name                                                  | AS                  | AS Text Name                                                                                                                   |
|-------|---------|------------|--------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 1     | IAS 1   | Ind AS 1   | Presentation of Financial Statements                                     | AS 1                | Disclosure of Accounting Policies                                                                                              |
| 2     | IAS 2   | Ind AS 2   | Inventories                                                              | AS 2                | Valuation of Inventories                                                                                                       |
| 3     | IAS 7   | Ind AS 7   | Statement of Cash Flows                                                  | AS 3                | Cash Flow Statement                                                                                                            |
| 4     | IAS 8   | Ind AS 8   | Accounting Policies, Changes in Accounting Estimates and Errors          | AS 5                | Net Profit or Loss for the period, Prior Period Items & Changes in Accounting Policies                                         |
| 5     | IAS 10  | Ind AS 10  | Events after the Reporting Period                                        | AS 4                | Contingencies and Event Occuring after balance sheet date                                                                      |
| 6     | IAS 11  | Ind AS 11  | Construction Contracts                                                   | AS 7                | Construction Contracts                                                                                                         |
| 7     | IAS 12  | Ind AS 12  | Income Taxes                                                             | AS 22               | Accounting for Taxes on Income                                                                                                 |
| 8     | IAS 16  | Ind AS 16  | Property, Plant and Equipment                                            | AS 10               | Accounting for Fixed Assets                                                                                                    |
| 9     | IAS 17  | Ind AS 17  | Leases                                                                   | AS 19               | Lease                                                                                                                          |
| 10    | IAS 18  | Ind AS 18  | Revenue                                                                  | AS 9                | Revenue Recognitions                                                                                                           |
| 11    | IAS 19  | Ind AS 19  | Employee Benefits                                                        | AS 15               | Employees Benefits                                                                                                             |
| 12    | IAS 20  | Ind AS 20  | Accounting for Government Grants and Disclosure of Government Assistance | AS 12               | Government Grants                                                                                                              |
| 13    | IAS 21  | Ind AS 21  | The Effects of Changes in Foreign Exchange Rates                         | AS 11               | The Effects of Changes in Foreign Exchange Rates                                                                               |
| 14    | IAS 23  | Ind AS 23  | Borrowing Costs                                                          | AS 16               | Borrowing Cost                                                                                                                 |
| 15    | IAS 24  | Ind AS 24  | Related Party Disclosures                                                | AS 18               | Related Party Disclosures                                                                                                      |
| 16    | IAS 26  | *          | Accounting and Reporting by Retirement Benefit Plans                     | AS 15               | Employees Benefits                                                                                                             |
| 17    | IAS 27  | Ind AS 27  | Separate Financial Statements                                            | AS 13               | Accounting For Investment                                                                                                      |
| 18    | IAS 28  | Ind AS 28  | Investments in Associates and Joint Ventures                             | AS 23, AS 27        | Accounting for Investments in Associates, Financial Reporting of Interests in Joint Ventures                                   |
| 19    | IAS 29  | Ind AS 29* | Financial Reporting in Hyperinflationary Economies                       | **                  | **                                                                                                                             |
| 20    | IAS 32  | Ind AS 32  | Financial Instruments: Presentation                                      | AS 32               | Financial Instruments                                                                                                          |
| 21    | IAS 33  | Ind AS 33  | Earnings per Share                                                       | AS 20               | Earning Per Shares                                                                                                             |
| 22    | IAS 34  | Ind AS 34  | Interim Financial Reporting                                              | AS 25               | Interim Financial Reporting                                                                                                    |
| 23    | IAS 36  | Ind AS 36  | Impairment of Assets                                                     | AS 28               | Impairment of Assets                                                                                                           |
| 24    | IAS 37  | Ind AS 37  | Provisions, Contingent Liabilities and Contingent Assets                 | AS 29               | Provisions, Contigent Liabilities, Contingent Assets                                                                           |
| 25    | IAS 38  | Ind AS 38  | Intangible Assets                                                        | AS 26               | Intangible Assets                                                                                                              |
| 26    | IAS 39  | **         | Financial Instruments: Recognition and Measurement                       | **                  | **                                                                                                                             |
| 27    | IAS 40  | Ind AS 40  | Investment Property                                                      | AS 13               | Accounting For Investment                                                                                                      |
| 28    | IAS 41  | Ind AS 41  | Agriculture                                                              | **                  | **                                                                                                                             |
| 29    | IFRS 1  | Ind AS 101 | First-time Adoption of Indian Accounting Standards                       | **                  | **                                                                                                                             |
| 30    | IFRS 2  | Ind AS 102 | Share-based Payment                                                      | G.N                 | Guidance Note on employee share base plan                                                                                      |
| 31    | IFRS 3  | Ind AS 103 | Business Combinations                                                    | AS 14               | Accounting for Amalgamation                                                                                                    |
| 32    | IFRS 4  | Ind AS 104 | Insurance Contracts                                                      | **                  | **                                                                                                                             |
| 33    | IFRS 5  | Ind AS 105 | Non-current Assets Held for Sale and Discontinued Operatic               | AS 24               | Discontinue Operations                                                                                                         |
| 34    | IFRS 6  | Ind AS 106 | Exploration for and Evaluation of Mineral Resources                      | **                  | **                                                                                                                             |
| 35    | IFRS 7  | Ind AS 107 | Financial Instruments: Disclosures                                       | AS 32               | Financial Instruments: Disclosures                                                                                             |
| 36    | IFRS 8  | Ind AS 108 | Operating Segments                                                       | AS 17               | Segment Reporting                                                                                                              |
| 37    | IFRS 9  | Ind AS 109 | Financial Instruments                                                    | AS 30, AS 31, G.N   | Financial Instruments: Recognition and Measurement, Financial Instruments: Presentation, Guidance Note on Derivaties Contract  |
| 38    | IFRS 10 | Ind AS 110 | Consolidated Financial Statements                                        | AS 21               | Consolidated Financial Statement                                                                                               |
| 39    | IFRS 11 | Ind AS 111 | Joint Arrangements                                                       | AS 27               | Financial Reporting of Interests in Joint Ventures                                                                             |
| 40    | IFRS 12 | Ind AS 112 | Disclosure of Interest in Other Entities                                 | AS 21, AS 23, AS 27 | Consolidated Financial Statement, Accounting for Investments in Associates, Financial Reporting of Interests in Joint Ventures |
| 41    | IFRS 13 | Ind AS 113 | Fair Value Measurement                                                   | **                  | **                                                                                                                             |
| 42    | IFRS 14 | Ind AS 114 | Regulatory Deferral Account                                              | G.N                 | Guidance Note on Accounting for Rate Regulated Activities                                                                      |
| 43    | IFRS 15 | Ind AS 115 | Revenue from Contracts with Customers                                    | AS 7, AS 9          | Constrections Contracts, Revenue Recognition                                                                                   |
| 44    | IFRS 16 | **         | Leases                                                                   | **                  | **                                                                                                                             |
| 45    | IFRS 17 | **         | Insurance Contracts                                                      | **                  | **                                                                                                                             |