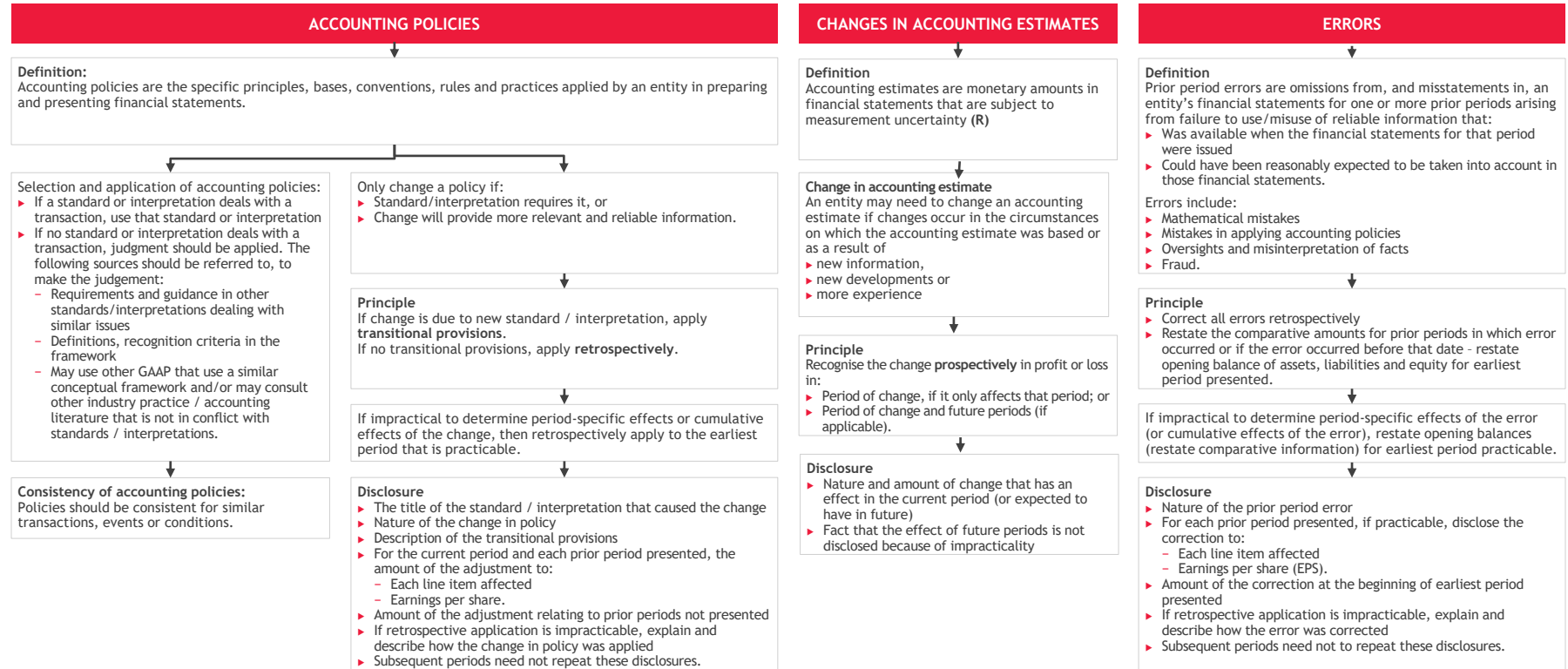


IFRS AT A GLANCE
**IAS 8 *Accounting Policies, Changes in
Accounting Estimates and Errors***



IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors



(R) AMENDMENTS AND STANDARDS ISSUED BUT NOT YET EFFECTIVE










This IFRS Accounting Standard includes amendments that were issued as at 31 December 2022, but were not yet mandatorily effective. These are identified with an '(R)' suffix. For details of these amendments, please refer to BDO's [IFRB 2021/07](https://www.bdo.com/uk/insights/2023/07/17/ifs-8-amendments).

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