

<b>Examinable Documents</b>	
<b>December 2025 and June 2026</b>	
<b>IAS 2</b>	Inventories
<b>IAS 8</b>	Basis of Preparation of Financial Statements
<b>IAS 10</b>	Events after the Reporting Period
<b>IAS 12</b>	Income Taxes
<b>IAS 16</b>	Property, Plant and Equipment
<b>IAS 19</b>	Employee Benefits
<b>IAS 20</b>	Accounting for Government Grants and Disclosure of Government Assistance
<b>IAS 21</b>	The Effects of Changes in Foreign Exchange Rates
<b>IAS 23</b>	Borrowing Costs
<b>IAS 24</b>	Related Party Disclosures
<b>IAS 27</b>	Separate Financial Statements
<b>IAS 28</b>	Investments in Associates and Joint Ventures
<b>IAS 32</b>	Financial Instruments: Presentation
<b>IAS 33</b>	Earnings per Share
<b>IAS 36</b>	Impairment of Assets
<b>IAS 37</b>	Provisions, Contingent Liabilities and Contingent Assets
<b>IAS 38</b>	Intangible Assets
<b>IAS 40</b>	Investment Property
<b>IAS 41</b>	Agriculture
<b>IFRS 2</b>	Share-based Payment
<b>IFRS 3</b>	Business Combinations
<b>IFRS 5</b>	Non-current Assets Held for Sale and Discontinued Operations
<b>IFRS 6</b>	Exploration for and Evaluation of Mineral Resources
<b>IFRS 8</b>	Operating Segments

<b>IFRS 9</b>	Financial Instruments
<b>IFRS 10</b>	Consolidated Financial Statements
<b>IFRS 11</b>	Joint Arrangements
<b>IFRS 12</b>	Disclosure of Interests in Other Entities
<b>IFRS 13</b>	Fair Value Measurement
<b>IFRS 15</b>	Revenue from Contracts with Customers
<b>IFRS 16</b>	Leases
<b>IFRS 18</b>	Presentation and Disclosure in Financial Statements ( <i>Including amendments to other IFRS Accounting Standards as contained within IFRS 18</i> )
<b>IFRS 19</b>	Subsidiaries without Public Accountability: Disclosures
	<b>IFRS for SMEs® Accounting Standard</b>
<b>IFRS for SMEs</b>	International Financial Reporting Standard for Small and Medium-Sized Entities (IFRS for SMEs)
	<b>IFRS Sustainability Disclosure Standards</b>
<b>IFRS S1</b>	General Requirements for Disclosure of Sustainability-related Financial Information
<b>IFRS S2</b>	Climate-related Disclosures
	<b>Other Statements</b>
	Conceptual Framework for Financial Reporting (Conceptual Framework)
	Handbook of the International Code of Ethics for Professional Accountants – Part 1 (Sections 100, 110-115 and 120)