

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 140 OF 2016

**INVITATION TO COMMENT ON EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 5 August 2016**

The Accounting Standards Board (the Board) invites comment on six Exposure Drafts that were issued for comment at its meeting held in June 2016. The Exposure Drafts are outlined below:

- Proposed Standard of GRAP on *Separate Financial Statements* (ED 144);
- Proposed Standard of GRAP on *Consolidated Financial Statements* (ED 145);
- Proposed Standard of GRAP on *Investments in Associates and Joint Ventures* (ED 146);
- Proposed Standard of GRAP on *Joint Arrangements* (ED 147);
- Proposed Standard of GRAP on *Disclosure of Interests in Other Entities* (ED 148); and
- Proposed *Conceptual Framework for General Purpose Financial Reporting* (ED 149)

All those affected by, or who are interested in these Exposure Drafts, are encouraged to provide a written response to the Board.

Responses to ED 144 to ED 148 should be received by the **30th of November 2016**, while those for ED 149 should be received by the Board by the **17th of February 2017**.

Copies of the documents

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or 011 697 0666 (fax).

Comment can be emailed to info@asb.co.za or can be submitted in writing to:

Accounting Standards Board

PO Box 74129

Lynwood Ridge

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We look forward to receiving your responses.