



IFRS 12. Overview, Disclosure of Interests in Other Entities

IFRS 12 Disclosure of Interests in Other Entities is a consolidated disclosure standard requiring a wide range of disclosures about an entity's interests in subsidiaries, joint arrangements, associates and unconsolidated 'structured entities'.

Disclosures are presented as a series of objectives, with detailed guidance on satisfying those objectives.

REFERENCE:
Deloitte. IAS Plus
IFRS 12 Disclosure of Interests in Other Entities
December 8, 2016.

Retrieved from: <https://www.iasplus.com/en/standards/ifrs/ifrs12>