

If investor has minimal capacity to influence-decision making

- Apply AASB9 *Financial Instruments*
- Subsequently measured either via FVTPL or FVOCI

If investor has significant influence

- Apply AASB 128 *Investments in Associates and Joint Ventures*

If investor has control over investee's decision-making

- Parent-subsidary relationship exists
- Parent prepares consolidated financial statements. AASB 10 applies