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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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## PART I : SECTION (I) — GENERAL

### Government Notifications

**SRI LANKA ACCOUNTING AND AUDITING STANDARDS ACT, No. 15 OF 1995**

**Publication under Section 4(2)**

BY virtue of the powers vested in the Institute of Chartered Accountants of Sri Lanka (hereinafter referred to as the “Institute”) SLFRS 7 - Financial Instruments : Disclosures was published in the Extraordinary Gazette No. 1735/25 dated Wednesday, December 7, 2011 and the subsequent changes to the standard was published in the Extraordinary Gazette No. 1738/40 dated Friday, December 30, 2011.

The Institute has resolved to add the following paragraph (as Paragraph 44) to the effective date and transition section of this standard ;

“Paragraph 44

If an entity applies this SLFRS for annual periods beginning before 01st January 2013, it needs not present comparative information for the disclosures required by paragraph 31-42 about the nature and extent of risks arising from financial instruments.”

By Order of the Council

ARUNA ALWIS,  
Secretary.

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No. 30A,  
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Colombo 07,  
31st January, 2013.

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