

Singapore Financial Reporting Standards (International)

Table of SFRS(I)s and IFRS Standards – 1 January 2022

This table shows how SFRS(I)s and IFRS Standards correspond.

Singapore Financial Reporting Standards (International)	International Financial Reporting Standards
Standards	
SFRS(I) 1 <i>First-time Adoption of Singapore Financial Reporting Standards (International)</i>	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>
SFRS(I) 2 <i>Share-based Payment</i>	IFRS 2 <i>Share-based Payment</i>
SFRS(I) 3 <i>Business Combinations</i>	IFRS 3 <i>Business Combinations</i>
SFRS(I) 4 <i>Insurance Contracts</i>	IFRS 4 <i>Insurance Contracts</i>
SFRS(I) 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>
SFRS(I) 6 <i>Exploration for and Evaluation of Mineral Resources</i>	IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i>
SFRS(I) 7 <i>Financial Instruments: Disclosures</i>	IFRS 7 <i>Financial Instruments: Disclosures</i>
SFRS(I) 8 <i>Operating Segments</i>	IFRS 8 <i>Operating Segments</i>
SFRS(I) 9 <i>Financial Instruments</i>	IFRS 9 <i>Financial Instruments</i>
SFRS(I) 10 <i>Consolidated Financial Statements</i>	IFRS 10 <i>Consolidated Financial Statements</i>
SFRS(I) 11 <i>Joint Arrangements</i>	IFRS 11 <i>Joint Arrangements</i>
SFRS(I) 12 <i>Disclosure of Interests in Other Entities</i>	IFRS 12 <i>Disclosure of Interests in Other Entities</i>
SFRS(I) 13 <i>Fair Value Measurement</i>	IFRS 13 <i>Fair Value Measurement</i>
SFRS(I) 14 <i>Regulatory Deferral Accounts</i>	IFRS 14 <i>Regulatory Deferral Accounts</i>
SFRS(I) 15 <i>Revenue from Contracts with Customers</i>	IFRS 15 <i>Revenue from Contracts with Customers</i>
SFRS(I) 16 <i>Leases</i>	IFRS 16 <i>Leases</i>
SFRS(I) 1-1 <i>Presentation of Financial Statements</i>	IAS 1 <i>Presentation of Financial Statements</i>
SFRS(I) 1-2 <i>Inventories</i>	IAS 2 <i>Inventories</i>
SFRS(I) 1-7 <i>Statement of Cash Flows</i>	IAS 7 <i>Statement of Cash Flows</i>
SFRS(I) 1-8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
SFRS(I) 1-10 <i>Events after the Reporting Period</i>	IAS 10 <i>Events after the Reporting Period</i>
SFRS(I) 1-12 <i>Income Taxes</i>	IAS 12 <i>Income Taxes</i>
SFRS(I) 1-16 <i>Property, Plant and Equipment</i>	IAS 16 <i>Property, Plant and Equipment</i>
SFRS(I) 1-19 <i>Employee Benefits</i>	IAS 19 <i>Employee Benefits</i>

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SFRS(I) 1-20 <i>Accounting for Government Grants and Disclosure of Government Assistance</i>	IAS 20 <i>Accounting for Government Grants and Disclosure of Government Assistance</i>
SFRS(I) 1-21 <i>The Effects of Changes in Foreign Exchange Rates</i>	IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>
SFRS(I) 1-23 <i>Borrowing Costs</i>	IAS 23 <i>Borrowing Costs</i>
SFRS(I) 1-24 <i>Related Party Disclosures</i>	IAS 24 <i>Related Party Disclosures</i>
SFRS(I) 1-26 <i>Accounting and Reporting by Retirement Benefit Plans</i>	IAS 26 <i>Accounting and Reporting by Retirement Benefit Plans</i>
SFRS(I) 1-27 <i>Separate Financial Statements</i>	IAS 27 <i>Separate Financial Statements</i>
SFRS(I) 1-28 <i>Investments in Associates and Joint Ventures</i>	IAS 28 <i>Investments in Associates and Joint Ventures</i>
SFRS(I) 1-29 <i>Financial Reporting in Hyperinflationary Economies</i>	IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i>
SFRS(I) 1-32 <i>Financial Instruments: Presentation</i>	IAS 32 <i>Financial Instruments: Presentation</i>
SFRS(I) 1-33 <i>Earnings per Share</i>	IAS 33 <i>Earnings per Share</i>
SFRS(I) 1-34 <i>Interim Financial Reporting</i>	IAS 34 <i>Interim Financial Reporting</i>
SFRS(I) 1-36 <i>Impairment of Assets</i>	IAS 36 <i>Impairment of Assets</i>
SFRS(I) 1-37 <i>Provisions, Contingent Liabilities and Contingent Assets</i>	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i>
SFRS(I) 1-38 <i>Intangible Assets</i>	IAS 38 <i>Intangible Assets</i>
SFRS(I) 1-39 <i>Financial Instruments: Recognition and Measurement</i>	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>
SFRS(I) 1-40 <i>Investment Property</i>	IAS 40 <i>Investment Property</i>
SFRS(I) 1-41 <i>Agriculture</i>	IAS 41 <i>Agriculture</i>
Interpretations	
SFRS(I) INT 1 <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i>	IFRIC 1 <i>Changes in Existing Decommissioning, Restoration and Similar Liabilities</i>
SFRS(I) INT 2 <i>Members' Shares in Co-operative Entities and Similar Instruments</i>	IFRIC 2 <i>Members' Shares in Co-operative Entities and Similar Instruments</i>
SFRS(I) INT 5 <i>Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i>	IFRIC 5 <i>Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds</i>
SFRS(I) INT 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i>	IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i>

Table of SFRS(I)s and IFRS Standards

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SFRS(I) INT 7 <i>Applying the Restatement Approach under SFRS(I) 1-29 Financial Reporting in Hyperinflationary Economies</i>	IFRIC 7 <i>Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies</i>
SFRS(I) INT 10 <i>Interim Financial Reporting and Impairment</i>	IFRIC 10 <i>Interim Financial Reporting and Impairment</i>
SFRS(I) INT 12 <i>Service Concession Arrangements</i>	IFRIC 12 <i>Service Concession Arrangements</i>
SFRS(I) INT 14 <i>SFRS(I) 1-19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	IFRIC 14 <i>IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>
SFRS(I) INT 16 <i>Hedges of a Net Investment in a Foreign Operation</i>	IFRIC 16 <i>Hedges of a Net Investment in a Foreign Operation</i>
SFRS(I) INT 17 <i>Distributions of Non-cash Assets to Owners</i>	IFRIC 17 <i>Distributions of Non-cash Assets to Owners</i>
SFRS(I) INT 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i>	IFRIC 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i>
SFRS(I) INT 20 <i>Stripping Costs in the Production Phase of a Surface Mine</i>	IFRIC 20 <i>Stripping Costs in the Production Phase of a Surface Mine</i>
SFRS(I) INT 21 <i>Levies</i>	IFRIC 21 <i>Levies</i>
SFRS(I) INT 22 <i>Foreign Currency Transactions and Advance Consideration</i>	IFRIC 22 <i>Foreign Currency Transactions and Advance Consideration</i>
SFRS(I) INT 23 <i>Uncertainty over Income Tax Treatments</i>	IFRIC 23 <i>Uncertainty over Income Tax Treatments</i>
SFRS(I) INT 1-7 <i>Introduction of the Euro</i>	SIC-7 <i>Introduction of the Euro</i>
SFRS(I) INT 1-10 <i>Government Assistance—No Specific Relation to Operating Activities</i>	SIC-10 <i>Government Assistance—No Specific Relation to Operating Activities</i>
SFRS(I) INT 1-25 <i>Income Taxes—Changes in the Tax Status of an Entity or its Shareholders</i>	SIC-25 <i>Income Taxes—Changes in the Tax Status of an Entity or its Shareholders</i>
SFRS(I) INT 1-29 <i>Service Concession Arrangements: Disclosures</i>	SIC-29 <i>Service Concession Arrangements: Disclosures</i>
SFRS(I) INT 1-32 <i>Intangible Assets—Web Site Costs</i>	SIC-32 <i>Intangible Assets—Web Site Costs</i>