

2015 IFRS – Consolidated without early Application (Blue Book)

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The **2015 IFRS (Blue Book)** includes the consolidated Standards as approved for issue up to 31 December 2014 and as required to be applied on 1 January 2015.

This edition does not contain those Standards or changes to Standards with an effective date after 1 January 2015. Reader seeking the consolidated text of IFRS issued at 1 January 2015 (including Standards with an effective date after 1 January 2015) should refer to the 2015 IFRS (Red Book), which will be published in the first quarter of 2015.



What's new in this edition?

The following are the main changes made since 1 January 2014:

- Defined Benefit Plans: Employee Contributions (Amendments to IAS 19);
- Annual Improvements to IFRSs 2010-2012 Cycle (which contained separate amendments to IFRS 2, 3, 8 and 13 and IAS 16, 24 and 38); and
- Annual Improvements to IFRSs 2011 2013 Cycle (which contained separate amendments to IFRS 1, 3 and 13 and IAS 40).

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