

**IAS 1 *Presentation of Financial Statements*** (June 2005)

***Comparative information for prospectuses***

The IFRIC considered whether to amend requirements in IAS 1.36 relating to comparative information, because of perceived practical problems in complying with EU requirements for prospectuses.

The IFRIC decided not to take the item onto its agenda because it believed that the issue involved a difference of approach between IAS 1 and certain regulatory requirements that were not capable of being resolved merely by issuing an interpretation of IAS 1.