

Amendment to IC Interpretation 19 *Extinguishing Financial Liabilities with Equity Instruments*

The footnote to '*Framework for the Preparation and Presentation of Financial Statements*' in the References section is amended. New text is underlined and deleted text is struck through.

- ¹ ~~In November 2011 the MASB replaced the *Framework* with the *Conceptual Framework for Financial Reporting*. The reference is to the *Framework for the Preparation and Presentation of Financial Statements*, adopted by the MASB in 2007.~~