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Accounting Standard Board) Replaced The IAS Committee Because The IFRS (International Financial Reporting Standard) Is Implemented By The Organization. A Scrutinizing Board Was Established On February 1, 2009 The Objective Of This Board Is To Hire And Mange The Members Of The Committee. IASB (International 4th, 2024

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## Singapore Financial Reporting Standards

• Profit Or Loss For The Period The Total Profit Or Loss For The Period Is Allocated On The Face Of The Income Statement To Amounts Attributable To Minority Interest And To Equity Holders Of The Parent. Additional Line Items Or Sub-headings Are Presented On The Face Of The Income Statement When Such 2th, 2024

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