

IFRS 7 (amendment), “Disclosure – compensation of financial assets and liabilities” (to apply for the financial years beginning on or after 1 January 2013). This standard is still subject to adoption by the European Union. This amendment is part of the project of “compensation of assets and liabilities” of the IASB and introduces new disclosure requirements on unaccounted paid duties (of assets and liabilities), on offset assets and liabilities and on remunerate risk exposure credit effect. The entity will apply the IFRS 7 in the year in which it becomes effective.

IAS 32 (amendment) “Offset of financial assets and liabilities” (to apply for the financial years beginning on or after 1 January 2014). This standard is still subject to adoption by the European Union. This amendment is part of the project of “compensation of assets and liabilities” of the IASB which clarifies the term “currently holds the legal right to compensation” and clarifies that in some systems the gross settlement (clearing) may be equivalent to the compensation by net amounts. The entity will apply the IAS 32 in the year in which it becomes effective.