- **IFRS 1 (amendment),** “First-time adoption of IFRS - Government loans”. This amendment clarifies how a first-time-adopter would account for a government loan with a below-market rate of interest when transitioning to IFRS. It also adds an exception to the retrospective application of IFRS, giving the same relief that was granted to existing preparers in 2009. The adoption of this amendment had no impact in the financial statements, since the Entity already applies IFRS.

- **IFRS 7 (amendment),** “Disclosures - Offsetting Financial Assets and Financial Liabilities”. This amendment is part of the IASB offsetting project which introduces new disclosure requirements about entity’s right to offset (assets and liabilities), the amounts offset, and the effects of these in the credit exposure. The adoption of this amendment had no impact in the financial statements.

- **IFRS 13 (new),** “Fair value measurement and disclosure”. IFRS 13 aims to improve consistency by providing a precise definition of fair value and a single source of fair value measurement, and disclosure requirements for use across IFRSs. The adoption of this standard had no impact in the financial statements.

Interpretations:

- **IFRIC 20 (new),** “Stripping costs in the production phase of a surface mine”. This interpretation refers to the accounting of overburden waste removal costs in the production phase of a surface mine, as an asset, considering that the waste removal generates two potential benefits: immediate extraction of mineral resources and improved access to further quantities of mineral resources to be extracted in the future. The adoption of this interpretation had no impact in the financial statements.