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**SINGAPORE FINANCIAL REPORTING STANDARDS  
(INTERNATIONAL)**

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**SFRS(I) 1-23  
Borrowing Costs**

Amendments to Guidance on Other SFRS(I)s

This Guidance is applicable for annual reporting period beginning on  
1 January 2023.

## **Amendments to guidance on other pronouncements**

*IFRS. The following amendments to guidance on other pronouncements are necessary in order to ensure consistency with the revised IAS 23. In the amended paragraphs, new text is underlined and deleted text is struck through.*

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*The amendments contained in this appendix have been applied in the guidance on the relevant SFRS(I)s.*