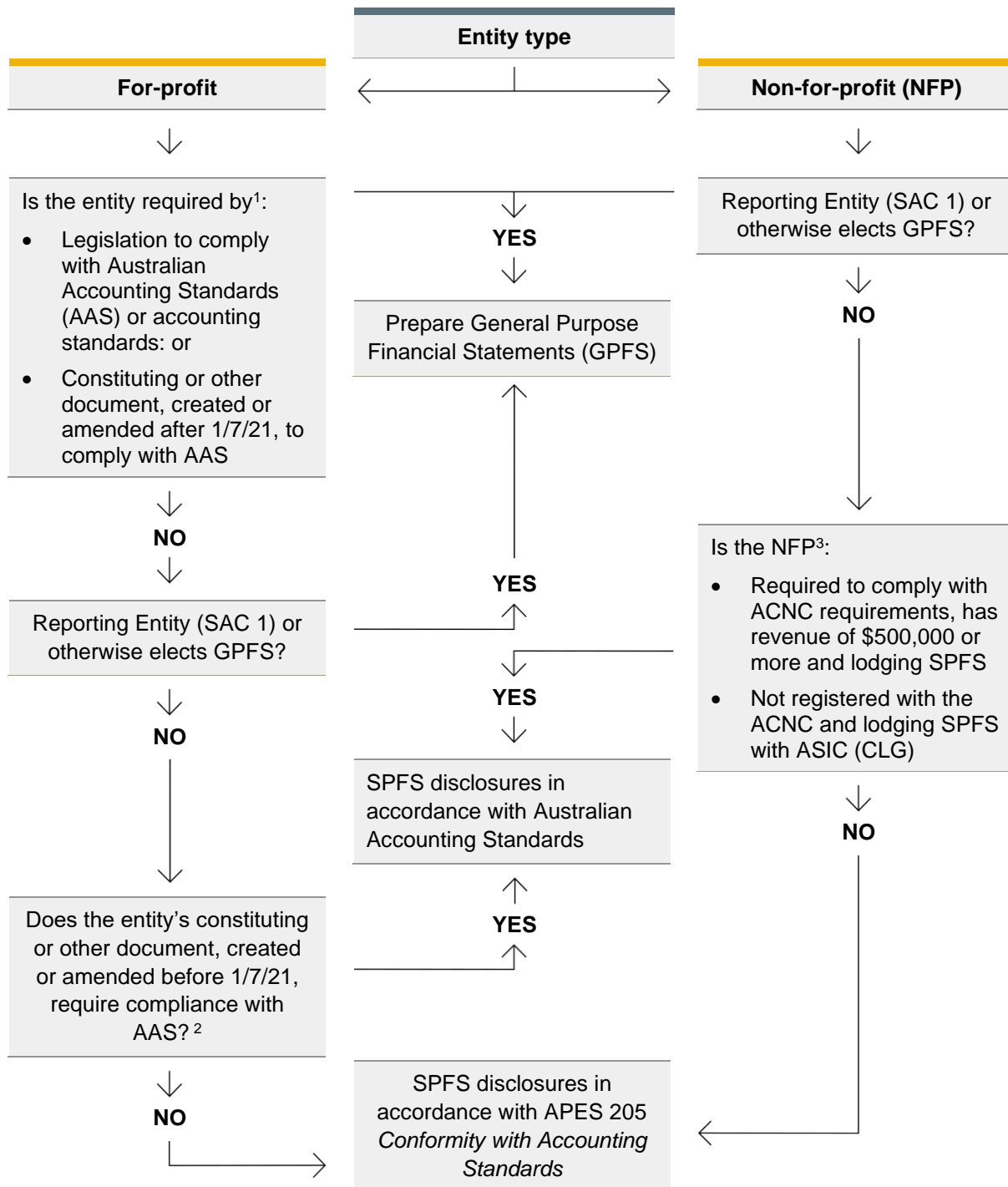


Agenda Item 10(a) SPFS Disclosure Requirements – Decision Tree



¹ [AASB 2020-2](#) Amendments to Australian Accounting Standards – *Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities*.

² [ED 302](#) Amendments to Australian Accounting Standards – *Disclosures in Special Purpose Financial Statements of Certain For-Profit Private Sector Entities*. NFPs refer to

³ [AASB 2019-4](#) Amendments to Australian Accounting Standards – *Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements*.

