International Financial Reporting Standards (IFRS Standards) together with their accompanying documents are issued by the International Accounting Standards Board (IASB).

Disclaimer: Information contained in this publication does not constitute advice and should not be used as a basis for making decisions or treated as a substitute for specific advice on a particular matter from a suitably qualified professional person. For relevant accounting requirements, reference must be made to the IFRS Standards issued by the IASB.

All implied warranties, including but not limited to the implied warranties of satisfactory quality, fitness for a particular purpose, non-infringement and accuracy are excluded to the extent that they may be excluded as a matter of law. To the extent permitted by applicable law, the IASB and the International Financial Reporting Standards Foundation (Foundation) expressly disclaim all liability howsoever arising whether in contract, tort or otherwise (including, but not limited to, liability for any negligent act or omissions) to any person in respect of any claims or losses of any nature, arising directly or indirectly from: (i) anything done or the consequences of anything done or omitted to be done wholly or partly in reliance upon the whole or any part of the contents of this publication; and (ii) the use of any data or materials contained in this publication or otherwise. To the extent permitted by applicable law, the IASB, the Foundation, the authors and the publishers shall not be liable for any loss or damage of any kind arising from use of and/or reliance on the contents of this publication or any translation thereof, including but not limited to direct, indirect, incidental or consequential loss, punitive damages, penalties or costs.

Copyright © IFRS Foundation®

All rights reserved.

Users, agree to the following as a condition of their using the IFRS Standards whether electronically or in printed form:

- 1. The Foundation grants Users the following permissions:
 - a) to reproduce the IFRS Standards in hard copy or in electronic format or store in any retrieval system or transmit in any form for (i) the User's internal business purposes only, (ii) for the User's Professional Use, or (iii) for private study and education,
 - b) where the User is making Professional Use of the IFRS Standards he User may (i) make reference to the general principles underpinning the IFRS Standards when discussing or advising others (or when providing training to others), and (ii) use the IFRS Standards to inform the User, the User's employer and clients of the reporting requirements under the International Financial Reporting Standards in connection with the normal function of the User's business or employment, and
 - c) "Professional Use" means use of the IFRS Standards in the User's professional capacity in connection with the business of providing accounting services to the User's clients or to the business in which the User is engaged as an accountant but for clarity this does not include the provision of commercial seminars, conferences, training or similar commercial events.
- 2. The Foundation reserves the right to make additional charges to be mutually agreed for any use that falls outside the use explicitly permitted in this Notice.
- 3. Except as otherwise permitted in this Notice, Users shall not, without prior written permission of the Foundation have the right to license, sublicense, sell, rent, or otherwise distribute any portion of the IFRS Standards to third parties.

- 4. If any User uses the IFRS Standards outside of the scope of the use explicitly permitted in this Notice the User acknowledges that the Foundation may in its discretion terminate their right to use the IFRS Standards.
- 5. Please address any requests regarding this Notice in English to the IFRS Foundation.

The approved text of International Financial Reporting Standards and other IASB publications is that published by the IASB in the English language. Copies may be obtained from the Foundation. Please address publications and copyright matters to:

IFRS Foundation Publications Department 30 Cannon Street, London EC4M 6XH, United Kingdom Tel: +44 (0)20 7332 2730 Fax: +44 (0)20 7332 2749 Email: publications@ifrs.org Web: www.ifrs.org

This Hungarian translation of International Financial Reporting Standards, Interpretations and other IASB material included in this publication has been approved by a Review Committee appointed by the IFRS Foundation. The Hungarian translation is published with the permission of the IFRS Foundation. The Hungarina translation is the copyright of the IFRS Foundation.



The Foundation logo/the IASB logo/the IFRS for SMEs logo/'Hexagon Device', 'IFRS Foundation', 'eIFRS', 'IASB', 'IFRS', 'INTERNATIONAL FINANCIAL Reporting Standards' and 'NIIF' are Trade Marks of the IFRS Foundation.

Further details of the Trade Marks, including details of countries where the Trade Marks are registered or applied for, are available from the Foundation on request.