

HRVATSKE AUTOCESTE d.o.o.
Širolina 4, Zagreb

**Consolidated and Separate Financial Statements
and Independent Auditor's Report
for the year 2013**

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Issued and not yet adopted standards and interpretations

At the date of issuing of these financial statements, following standards, revisions and interpretations were issued but not yet effective:

- **IFRS 10 “Consolidated financial statements”**, issued in May 2011 and amended in 2012, replaces the previous version of IAS 27 (2008) “Consolidated and Separate Financial Statements” (effective for annual periods beginning on or after 1 January 2014)
- **IFRS 11 “Joint Arrangements”**, issued in May 2011 and amended in 2012, replaces IAS 31 “Interests in Joint Ventures” (effective for annual periods beginning on or after 1 January 2014)
- **IFRS 12 “Disclosure of interests in Other Entities”**, issued in May 2011 and amended in 2012 (effective for annual periods beginning on or after 1 January 2014)
- **IFRS 9 “Financial instruments”** (effective for annual periods beginning on or after 1 January 2015)
- **Amendments to IFRS 9 “Financial instruments - classification and measurement”** - issued in December 2011, which prescribes disclosures on first application of IFRS 9 (effective for annual periods beginning on or after 1 January 2015)
- **Amendments to IFRS 1 “First-time Adoption of IFRS”** - issued in March 2012, which prescribes an exemption of requirements for reclassification of comparative information as required by IFRS 9 (effective for application simultaneously as IFRS 9)
- **Amendments to IFRS 10 “Consolidated financial statements”**, issued in October 2012, which allows an exemption from preparing consolidated financial statements for entities that meet the definition of investment entities (effective for annual periods beginning on or after 1 January 2014)
- **IAS 27 “Consolidated and Separate Financial Statements”** (amended in 2011), consolidation requirements previously described in IAS 27 (2008) have been revised and are now contained in IFRS 10 “Consolidated financial statements”, (in effect - IAS 27 (amended in 2011), effective for annual periods beginning on or after 1 January 2014)
- **IAS 28 “Investment in Associates and Joint Ventures”**, (amended in 2011). This version replaces IAS 28 (2003) “Investment in Associates” (in effect - IAS 28 (amended in 2011), effective for annual periods beginning on or after 1 January 2014)

