

**EXPOSURE DRAFT OF THE DRAFT *IFRS FOR SMEs*  
ILLUSTRATIVE FINANCIAL STATEMENTS FOR BODY  
CORPORATES**

November 2021

This exposure draft of the draft *IFRS for SMEs* Illustrative Financial Statements for Body Corporates, issued by the South African Institute of Chartered Accountants (SAICA) is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on this exposure draft will be discussed by the APC in finalising the *IFRS for SMEs* Illustrative Financial Statements for Body Corporates for issue.

One copy of written comment should be addressed to:

Project Director – Financial Reporting Standards  
File Reference APC – ED 424  
Private Bag X32  
Northlands  
2116

Comments can also be emailed to:

[BongekaN@saica.co.za](mailto:BongekaN@saica.co.za)

Your comments should be dispatched so as to be received by no later than **31 January 2022**. All replies will be regarded as being on public record unless confidentiality is requested.