

# **Companies (Accounting Standards for Listed Companies) Order**

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### COMPANIES (ACCOUNTING STANDARDS FOR LISTED COMPANIES) ORDER

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G.N. No. S 2/2003

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[1st January 2003]

## **Citation**

**1.** This Order may be cited as the Companies (Accounting Standards for Listed Companies) Order.

## **Accounting standards applicable to listed companies**

**2.—(1)** Where —

- (a)* a company which is listed on a securities exchange in Singapore is also listed on a securities exchange outside Singapore;
- (b)* the securities exchange outside Singapore on which the company is listed requires the company to comply with accounting standards other than the Accounting Standards prescribed under section 200A(1)(a) of the Act