

**COMPANIES REGULATIONS (INTERNATIONAL ACCOUNTING STANDARDS)  
RULES 2015**

Date of Adoption: 12 April 2015

The Board of Directors of Abu Dhabi Global Market, in exercise of the powers conferred by sections 446(1) of the Companies Regulations 2015, hereby makes the following Rules:-

**1. Citation commencement and interpretation**

- (1) These Rules may be cited as the Companies Regulations (International Accounting Standards) Rules 2015.
- (2) These Rules shall come into force on the date of their publication.
- (3) In these Rules, “the Regulations” means the Companies Regulations 2015.
- (4) Terms used in these Rules which are defined in the Companies Regulations shall have the meanings given to them in the Regulations.
- (5) Unless the context otherwise requires-
  - (a) references to sections are to sections of the Companies Regulations,
  - (b) a reference to a “Rule” or “Rules” is a reference to these rules and a reference to a numbered rule, Part or Schedule is to the rule, Part or Schedule, and
  - (c) words in the singular include the plural and vice versa and a reference to a gender includes a reference to all genders.

**2. International Accounting Standards**

- (1) For the purpose of section 446(1) of the Regulations, “international accounting standards” shall mean International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and related Interpretations (SIC-IFRIC interpretations), subsequent amendments to those standards and related interpretations, and future standards and related interpretations issued or adopted by the International Accounting Standards Board (IASB), save to the extent that the Board issues rules ordering or approving derogations from such standards or interpretations.
- (2) Nothing in these Rules shall prevent the Board from prescribing other accounting standards which may be adopted for the purpose of preparing group accounts or individual accounts.