

IASB/IFRIC documents not yet endorsed

[Revisions to this schedule are marked in bold]

	EFRAG draft endorsement advice	EFRAG endorsement advice	ARC vote	When might endorsement be expected	IASB Effective Date	Expected to be endorsed before the effective date?
STANDARDS						
IFRS 9 Financial Instruments (<i>Issued 12 November 2009</i>) and subsequent amendments (<i>amendments to IFRS 9 and IFRS 7 issued 16 December 2011</i>)	✓ 2/11/2009	✗ Postponed	✗ Postponed	✗ Postponed	1/1/2015	
IFRS 10 Consolidated Financial Statements (<i>Issued 12 May 2011</i>)	✓ 9/2/2012	✓ 30/3/2012	✓ 1/6/2012	✗ Q4 2012	* 1/1/2013	▲
IFRS 11 Joint Arrangements (<i>Issued 12 May 2011</i>)	✓ 9/2/2012	✓ 30/3/2012	✓ 1/6/2012	✗ Q4 2012	* 1/1/2013	▲
IFRS 12 Disclosures of Interests in Other Entities (<i>Issued 12 May 2011</i>)	✓ 9/2/2012	✓ 30/3/2012	✓ 1/6/2012	✗ Q4 2012	* 1/1/2013	▲
IFRS 13 Fair Value Measurement (<i>Issued 12 May 2011</i>)	✓ 18/11/2011	✓ 20/1/2012	✓ 1/6/2012	✗ Q4 2012	1/1/2013	▲
IAS 27 Separate Financial Statements (<i>Issued 12 May 2011</i>)	✓ 9/2/2012	✓ 30/3/2012	✓ 1/6/2012	✗ Q4 2012	* 1/1/2013	▲
IAS 28 Investments in Associates and Joint Ventures (<i>Issued 12 May 2011</i>)	✓ 9/2/2012	✓ 30/3/2012	✓ 1/6/2012	✗ Q4 2012	* 1/1/2013	▲
AMENDMENTS						
Deferred tax: Recovery of Underlying Assets (<i>Amendments to IAS 12</i>) (<i>Issued 20 December 2010</i>)	✓ 18/11/2011	✓ 19/1/2012	✓ 1/6/2012	✗ Q4 2012	1/1/2012	▼
Severe Hyperinflation and Removal of Fixed Dates for First-Time Adopters (<i>Amendments to IFRS 1</i>) (<i>Issued 20 December 2010</i>)	✓ 8/12/2011	✓ 19/1/2012	✓ 1/6/2012	✗ Q4 2012	1/7/2011	▼
Disclosures—Offsetting Financial Assets and Financial Liabilities (<i>Amendments to IFRS 7</i>) (<i>Issued 16 December 2011</i>)	✓ 26/1/2012	✓ 6/4/2012	✓ 1/6/2012	✗ Q4 2012	1/1/2013	▲
Offsetting Financial Assets and Financial Liabilities (<i>Amendments to IAS 32</i>) (<i>Issued 16 December 2011</i>)	✓ 26/1/2012	✓ 6/4/2012	✓ 1/6/2012	✗ Q4 2012	1/1/2014	▲
Government Loans (<i>Amendments to IFRS 1</i>) (<i>Issued 13 March 2012</i>)	✓ 6/4/2012	✓ 6/6/2012	✗ Q4 2012	✗ Q1 2013	1/1/2013	▼
Improvements to IFRSs (2009–2011) (<i>issued on 17 May 2012</i>)	✓ 25/6/2012	✓ 29/8/2012	✗ Q4 2012	✗ Q1 2013	1/1/2013	▼
Transition Guidance (<i>Amendments to IFRS 10, IFRS 11 and IFRS 12</i>) (<i>issued 28 June 2012</i>)	✓ 17/07/2012	✓ 29/8/2012	✗ Q4 2012	✗ Q1 2013	1/1/2013	▼
INTERPRETATIONS						
IFRIC Interpretation 20: Stripping Costs in the Production Phase of a Surface Mine (<i>Issued 19 October 2011</i>)	✓ 9/11/2011	✓ 20/1/2012	✓ 1/6/2012	✗ Q4 2012	1/1/2013	▲

The information shown is our current best estimate of the latest date for publication or endorsement, assuming endorsement is to occur. This information is provided to be helpful, but it is only an estimate.

* On 1 June 2012, ARC voted on a regulation that requires IFRS 10, IFRS 11, IFRS 12, IAS 27 and IAS 28 to be applied, at the latest, as from the commencement date of a company's first financial year starting on or after 1 January 2014 (i.e. early adoption would be permitted once the standards have been endorsed).

IASB/IFRIC documents that have been endorsed

All IASB/IFRIC documents not shown in the table above have been endorsed, except that certain of IAS 39's hedge accounting requirements have not been endorsed.

The documents that have been endorsed, and the date of their endorsement and publication in the Official Journal, are set out in the table below. Regulations and amendments to Regulations legally come into force 3 days after publication in the Official Journal.

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
Amendments to IAS 1 Presentation of Items of Other Comprehensive Income	5 June 2012	6 June 2012
Amendments to IAS 19 Employee Benefits	5 June 2012	6 June 2012
Amendments to IFRS 7 Financial Instruments: Disclosures – Transfers of Financial Assets	22 November 2011	23 November 2011
Improvements to IFRSs (Issued by IASB in May 2010)	18 February 2011	19 February 2011
IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments	23 July 2010	24 July 2010
Revised IAS 24 Related Party Disclosures	19 July 2010	20 July 2010
Amendment to IFRIC 14 Prepayments of a Minimum Funding Requirement	19 July 2010	20 July 2010
Amendments to IFRS 1 Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	30 June 2010	1 July 2010
Amendments to IFRS 1 Additional Exemptions for First-time Adopters	23 June 2010	24 June 2010
Amendments to IFRS 2 Group Cash-settled Share-based Payment Transactions	23 March 2010	24 March 2010
Improvements to IFRSs (Issued by IASB in April 2009)	23 March 2010	24 March 2010
Amendment to IAS 32 Financial Instruments: Presentation: Classification of Rights Issues	23 December 2009	24 December 2009
Amendments to IFRIC 9 and IAS 39 Embedded Derivatives	30 November 2009	1 December 2009
IFRIC 18 Transfers of Assets from Customers	27 November 2009	1 December 2009
Amendment to IFRS 7 Improving Disclosures about Financial Instruments	27 November 2009	1 December 2009
IFRIC 17 Distributions of Non-Cash Assets to Owners	26 November 2009	27 November 2009
Revised IFRS 1 First Time Adoption of IFRS	25 November 2009	26 November 2009
Amendment to IAS 39 Financial Instruments: Recognition and Measurement: Eligible Hedged Items	15 September 2009	16 September 2009

The EU endorsement process—Position as at 30 August 2012

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
Amendment to IAS 39 Reclassification of Financial Assets: Effective Date and Transition	9 September 2009	10 September 2009
IFRIC 15 Agreements for the Construction of Real Estate	22 July 2009	23 July 2009
Revised IFRS 3 Business Combinations	3 June 2009	12 June 2009
Amendments to IAS 27 Consolidated and Separate Financial Statements	3 June 2009	12 June 2009
IFRIC 16 Hedges of a Net Investment in A Foreign Operation	4 June 2009	5 June 2009
IFRIC 12 Service Concession Arrangements	25 March 2009	26 March 2009
Improvements to IFRSs (issued by the IASB in May 2008)	23 January 2009	24 January 2009
Amendments to IFRS 1 and IAS 27 Cost of an Investment in a Subsidiary, Jointly-Controlled Entity or Associate	23 January 2009	24 January 2009
Amendments to IAS 32 and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation	21 January 2009	22 January 2009
Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation	17 December 2008	18 December 2008
IFRIC 14 IAS 19 The Limit of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	16 December 2008	17 December 2008
IFRIC 13 Customer Loyalty Programmes	16 December 2008	17 December 2008
Amendment to IFRS 2 Share-Based Payment: Vesting Conditions and Cancellations	16 December 2008	17 December 2008
Amendment to IAS 23 Borrowing Costs	10 December 2008	17 December 2008
Amendments to IAS 39 and IFRS 7: Reclassification of Financial Instruments	15 October 2008	16 October 2008
IFRS 8 Operating Segments	21 November 2007	22 November 2007
IFRIC 11 IFRS 2: Group and Treasury Share Transactions	1 June 2007	2 June 2007
IFRIC 10 Interim Financial Reporting and Impairment	1 June 2007	2 June 2007
IFRIC 9 Reassessment of Embedded Derivatives	8 September 2006	9 September 2006
IFRIC 8 Scope of IFRS 2	8 September 2006	9 September 2006
IFRIC 7 Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	8 May 2006	9 May 2006
Amendments to IAS 21 The Effect of Changes in Foreign Exchange Rates	8 May 2006	9 May 2006
IFRS 7 Financial Instruments: Disclosures	11 January 2006	27 January 2006

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IFRIC 6 Waste Electrical and Electronic Equipment	11 January 2006	27 January 2006
Amendments to IFRS 1 and IFRS 6	11 January 2006	27 January 2006
Amendments to IAS 39 and IFRS 4 Financial Guarantee Contracts	11 January 2006	27 January 2006
Amendment to IAS 1 Capital Disclosures	11 January 2006	27 January 2006
Amendment to IAS 39 Cash Flow Hedge Accounting	21 December 2005	22 December 2005
Amendment to IAS 39 The Fair Value Option	15 November 2005*	16 November 2005
IFRIC 5 Interests in Decommissioning Funds	8 November 2005	24 November 2005
IFRIC 4 Determining whether an arrangement contains a lease	8 November 2005	24 November 2005
Amendments to IAS 19 Actuarial Gains and Losses, Group Plans and Disclosures	8 November 2005	24 November 2005
IFRS 6 Mineral Resources	8 November 2005	24 November 2005
Amendment to IAS 39 Transition and Initial Recognition of Financial Assets and Financial Liabilities	25 October 2005	26 October 2005
Amendment to SIC 12	25 October 2005	26 October 2005
IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments	7 July 2005	8 July 2005
IFRS 2 Share-based Payments	4 February 2005	11 February 2005
Amendments to IASs 1, 2, 8, 10, 16, 17, 21, 24, 27, 28, 31, 33, and 40.	29 December 2004	31 December 2004
IAS 32 Financial Instruments: Disclosure and Presentation	29 December 2004	31 December 2004
IFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities	29 December 2004	31 December 2004
IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	29 December 2004	31 December 2004
IFRS 4 Insurance Contracts	29 December 2004	31 December 2004
Amendments to IASs 36 and 38	29 December 2004	31 December 2004
IFRS 3 Business Combinations	29 December 2004	31 December 2004
IAS 39 Financial Instruments: Recognition and Measurement	19 November 2004*	9 December 2004
IFRS 1 First-time Adoption of International Financial Reporting Standards	6 April 2004	17 April 2004

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	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
Extant standards and interpretations as at 1 March 2002, other than IAS 32 and 39 and related interpretations. (In other words, IASs 1, 2, 7, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 40 and 41; and SIC 1, 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32 and 33.)	29 September 2003	13 October 2003

* Two parts of IAS 39 were not endorsed in 2004. One of those parts was subsequently endorsed in December 2005 at the same time as Amendment to IAS 39: The Fair Value Option. The other part relates to hedge accounting.

The European Commission has adopted on 3 November 2008 a consolidated text of all International Financial Reporting Standards (IFRS) in force in the European Union (EU). That consolidated version puts together all IFRSs endorsed before 15/10/2008.