

| <u>IASB/IFRIC documents not yet endorsed</u> | EFRAG draft endorsement advice | EFRAG endorsement advice | ARC vote | EP and Council Opinion | When might endorsement be expected |
|--|---------------------------------------|---------------------------------|-------------------|-------------------------------|---|
| STANDARDS | | | | | |
| Revised IFRS 3 Business Combinations <i>(Issued 10 January 2008)</i> | ✓ 30/07/2008 | ✗ October 2008 | ✗ November 2008 | | ✗ Q1 2009 |
| INTERPRETATIONS | | | | | |
| IFRIC 12 Service Concession Arrangements <i>(Issued 30 November 2006)</i> | ✓ 12/02/2007 | ✓ 23/03/2007 | ✗ November 2008 | | ✗ Q1 2009 |
| IFRIC 13 Customer Loyalty Programmes <i>(Issued 28 June 2007)</i> | ✓ 07/09/2007 | ✓ 14/05/2008 | ✓ 11/07/2008 | | ✗ By the end of 2008 |
| IFRIC 14 IAS 19—The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction <i>(Issued 05 July 2007)</i> | ✓ 25/07/2007 | ✓ 17/04/2008 | ✓ 11/07/2008 | | ✗ By the end of 2008 |
| IFRIC 15 Agreements for the Construction of Real Estate <i>(Issued 03 July 2008)</i> | ✓ 29/07/2008 | ✗ October 2008 | ✗ December 2008 | | ✗ Q1 2009 |
| IFRIC 16 Hedges of a Net Investment in a Foreign Operation <i>(Issued 03 July 2008)</i> | ✓ 18/09/2008 | ✗ October 2008 | ✗ December 2008 | | ✗ Q1 2009 |
| AMENDMENTS | | | | | |
| Amendment to IAS 23 Borrowing Costs <i>(Issued 29 March 2007)</i> | ✓ 25/04/2007 | ✓ 20/06/2007 | ✓ 11/07/2008 | | ✗ By the end of 2008 |
| Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation <i>(Issued 06 September 2007)</i> | ✓ 14/09/2007 | ✓ 17/04/2008 | ✓ 11/07/2008 | | ✗ By the end of 2008 |
| Amendments to IAS 27 Consolidated and Separate Financial Statements <i>(Issued 10 January 2008)</i> | ✓ 30/07/2008 | ✗ October 2008 | ✗ November 2008 | | ✗ Q1 2009 |
| Amendment to IFRS 2 Share-based Payment: Vesting Conditions and Cancellations <i>(Issued 17 January 2008)</i> | ✓ 13/03/2008 | ✓ 12/05/2008 | ✓ 11/07/2008 | | ✗ By the end of 2008 |
| Amendments to IAS 32 and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation <i>(Issued 14 February 2008)</i> | ✓ 26/03/2008 | ✓ 16/05/2008 | ✗ November 2008 | | ✗ Q1 2009 |
| Improvements to IFRSs <i>(Issued 22 May 2008)</i> | ✓ 22/05/2008 | ✓ 4/07/2008 | ✗ November 2008 | | ✗ Q1 2009 |
| Amendments to IFRS 1 and IAS 27 Cost of an Investment in a subsidiary, jointly-controlled entity or associate <i>(Issued 22 May 2008)</i> | ✓ 30/05/2008 | ✓ 21/07/2008 | ✗ November 2008 | | ✗ Q1 2009 |
| IAS 39 Financial Instruments: Recognition and Measurement: Eligible Hedged Items <i>(Issued 31 July 2008)</i> | ✓ 22/09/2008 | ✗ November 2008 | ✗ to be confirmed | | ✗ to be confirmed |

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. The endorsement process involves several stages and at each stage the issues involved will be considered carefully.

IASB/IFRIC documents that have been endorsed

All IASB/IFRIC documents not shown in the above table 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.

| | Date of endorsement | Date of publication in the Official Journal |
|---|----------------------------|--|
| Amendments to IAS 39 and IFRS 7: Reclassification of Financial Instruments | 15 October 2008 | 16 October 2008 |
| IFRS 8 Operating Segments | 21 Nov 2007 | 22 Nov 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 Sep 2006 | 9 Sep 2006 |
| IFRIC 8 Scope of IFRS 2 | 8 Sep 2006 | 9 Sep 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 Jan 2006 | 27 Jan 2006 |
| IFRIC 6 Waste Electrical and Electronic Equipment | 11 Jan 2006 | 27 Jan 2006 |
| Amendments to IFRS 1 and IFRS 6 | 11 Jan 2006 | 27 Jan 2006 |
| Amendments to IAS 39 and IFRS 4 Financial Guarantee Contracts | 11 Jan 2006 | 27 Jan 2006 |
| Amendment to IAS 1 Capital Disclosures | 11 Jan 2006 | 27 Jan 2006 |
| Amendment to IAS 39 Cash Flow Hedge Accounting | 21 Dec 2005 | 22 Dec 2005 |
| Amendment to IAS 39 The Fair Value Option | 15 Nov 2005*** | 16 Nov 2005 |
| IFRIC 5 Interests in Decommissioning Funds | 8 Nov 2005 | 24 Nov 2005 |
| IFRIC 4 Determining whether an arrangement contains a lease | 8 Nov 2005 | 24 Nov 2005 |
| Amendments to IAS 19 Actuarial Gains and Losses, Group Plans and Disclosures | 8 Nov 2005 | 24 Nov 2005 |
| IFRS 6 Mineral Resources | 8 Nov 2005 | 24 Nov 2005 |
| Amendment to IAS 39 Transition and Initial Recognition of Financial Assets and Financial Liabilities | 25 Oct 2005 | 26 Oct 2005 |

The EU endorsement process—Position at 23 October 2008

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|--|--------------|-------------|
| Amendment to SIC 12 | 25 Oct 2005 | 26 Oct 2005 |
| IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments | 7 Jul 2005 | 8 Jul 2005 |
| IFRS 2 Share-based Payments | 4 Feb 2005 | 11 Feb 2005 |
| Amendments to IASs 1, 2, 8, 10, 16, 17, 21, 24, 27, 28, 31, 33, and 40. | 29 Dec 2004 | 31 Dec 2004 |
| IAS 32 Financial Instruments: Disclosure and Presentation | 29 Dec 2004 | 31 Dec 2004 |
| IFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities | 29 Dec 2004 | 31 Dec 2004 |
| IFRS 5 Non-current Assets Held for Sale and Discontinued Operations | 29 Dec 2004 | 31 Dec 2004 |
| IFRS 4 Insurance Contracts | 29 Dec 2004 | 31 Dec 2004 |
| Amendments to IASs 36 and 38 | 29 Dec 2004 | 31 Dec 2004 |
| IFRS 3 Business Combinations | 29 Dec 2004 | 31 Dec 2004 |
| IAS 39 Financial Instruments: Recognition and Measurement | 19 Nov 2004* | 9 Dec 2004 |
| IFRS 1 First-time Adoption of International Financial Reporting Standards | 6 Apr 2004 | 6 Apr 2004 |
| 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 Sep 2003 | 13 Oct 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.