EFRAG
European Financial Reporting Advisory Group

The EU endorsement status report:

Position as at 19 May 2008

[Revisions to previous version of this schedule are marked in bold]

IASB/IFRIC documents not yet endorsed

	EFRAG endorsement advice issued?	Has the ARC voted on it?	When might endorsement be expected?*
STANDARDS			
REVISED IFRS 3 'BUSINESS COMBINATIONS' (Issued 10 January 2008)	✗ Expected in Q3 2008	✗ Expected at the October meeting	✗ In Q1 2009
INTERPRETATIONS			
IFRIC 12 'SERVICE CONCESSION ARRANGEMENTS' (Issued 30 November 2006)	✓	✗ Expected at either the June or July meeting	✗ By the end of 2008
IFRIC 13 'CUSTOMER LOYALTY PROGRAMMES' **(Issued 28 June 2007)**	✓	✗ Expected at either the June or July meeting	✗ By the end of 2008
IFRIC 14 'IAS 19—THE LIMIT ON A DEFINED BENEFIT ASSET, MINIMUM FUNDING REQUIREMENTS AND THEIR INTERACTION' (Issued 05 July 2007)	✓	✗ Expected at either the June or July meeting	✗ By the end of 2008
AMENDMENTS			
AMENDMENT TO IAS 23 'BORROWING COSTS' (Issued 29 March 2007)	✓	✗ Expected at either the June or July meeting	✗ By the end of 2008
AMENDMENTS TO IAS 1 'PRESENTATION OF FINANCIAL STATEMENTS: A REVISED PRESENTATION' (Issued 06 September 2007)	✓	✗ Expected at either the June or July meeting	✗ By the end of 2008
AMENDMENTS TO IAS 27 'CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS' (Issued 10 January 2008)	✗ Expected in Q3 2008	✗ Expected at the October meeting	✗ In Q1 2009
AMENDMENT TO IFRS 2 'SHARE-BASED PAYMENT: VESTING CONDITIONS AND CANCELLATIONS' **(Issued 17 January 2008)**	✓	✗ Expected at either the June or July meeting	✗ By the end of 2008
AMENDMENTS TO IAS 32 AND IAS 1 'PUTTABLE FINANCIAL INSTRUMENTS AND OBLIGATIONS ARISING ON LIQUIDATION' **(Issued 14 February 2008)**	✓	✗ Expected at the October meeting	✗ In Q1 2009

* The information shown in the 'When is endorsement expected?' column is our current best estimate of the latest date for 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**
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 'Employee Benefits': 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
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.