

# The EU endorsement status report

Position as at 17 December 2009

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

## IASB/IFRIC documents not yet endorsed

	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?
<b>STANDARDS</b>						
IFRS 9 Financial Instruments ( <i>Issued 12 November 2009</i> )	✓ 02/11/2009	✗ Postponed	✗ Postponed	✗ Postponed	01/01/2013	
<b>INTERPRETATIONS</b>						
Amendment to IFRIC 14 Prepayments of a Minimum Funding Requirement ( <i>Issued 26 November 2009</i> )	✓ 14/12/2009	✗ Q1 2010	✗ Q1 2010	✗ Q2 2010	01/01/2011	▲
IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments ( <i>Issued 26 November 2009</i> )	✓ 14/12/2009	✗ Q1 2010	✗ Q1 2010	✗ Q2 2010	01/07/2010	▲
<b>AMENDMENTS</b>						
Improvements to IFRSs ( <i>Issued 16 April 2009</i> )	✓ 29/07/2009	✓ 14/09/2009	✓ 11/11/2009	✗ Q1 2010	Various, earliest is 01/01/2009	▼
Amendments to IFRS 2 Group Cash-settled Share-based Payment Transactions ( <i>Issued 18 June 2009</i> )	✓ 10/07/2009	✓ 14/09/2009	✓ 11/11/2009	✗ Q1 2010	01/01/2010	▲
Amendments to IFRS 1 Additional Exemptions for First-time Adopters ( <i>Issued 23 July 2009</i> )	✓ 07/09/2009	✓ 09/10/2009	✓ 14/12/2009	✗ Q2 2010	01/01/2010	▼
Amendment to IAS 32 Classification of Rights Issues ( <i>Issued 8 October 2009</i> )	✓ 08/10/2009	✓ 06/11/2009	✓ 11/11/2009	✗ Q4 2009	01/02/2010	▲
Revised IAS 24 Related Party Disclosures ( <i>Issued 4 November 2009</i> )	✓ 20/11/2009	✗ Q1 2010	✗ Q2 2010	✗ Q2 2010	01/01/2011	▲

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 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.

	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
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
Amendments to IFRIC 9 and IAS 39 Embedded Derivatives	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
Amendment to IAS 39 Reclassification of Financial Assets: Effective Date and Transition	09 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	03 Jun 2009	12 Jun 2009
Amendments to IAS 27 Consolidated and Separate Financial Statements	03 Jun 2009	12 Jun 2009
IFRIC 16 Hedges of a Net Investment in A Foreign Operation	04 Jun 2009	05 Jun 2009
IFRIC 12 Service Concession Arrangements	25 Mar 2009	26 Mar 2009
Improvements to IFRSs (issued by the IASB in May 2008)	23 Jan 2009	24 Jan 2009
Amendments to IFRS 1 and IAS 27 Cost of an Investment in a Subsidiary, Jointly-Controlled Entity or Associate	23 Jan 2009	24 Jan 2009
Amendments to IAS 32 and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation	21 Jan 2009	22 Jan 2009
Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation	17 Dec 2008	18 Dec 2008
IFRIC 14 IAS 19 The Limit of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	16 Dec 2008	17 Dec 2008
IFRIC 13 Customer Loyalty Programmes	16 Dec 2008	17 Dec 2008
Amendment to IFRS 2 Share-Based Payment: Vesting Conditions and Cancellations	16 Dec 2008	17 Dec 2008

*The EU endorsement process—Position at 17 December 2009*

Amendment to IAS 23 Borrowing Costs	10 Dec 2008	17 Dec 2008
Amendments to IAS 39 and IFRS 7: Reclassification of Financial Instruments	15 Oct 2008	16 Oct 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
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

*The EU endorsement process—Position at 17 December 2009*

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.

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