

The EU endorsement process: Position as at 30 November 2005

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

IASB documents not yet endorsed

	Has EFRAG issued positive endorsement advice?	Has the ARC voted on it?	When is formal endorsement expected? (See note below table)
STANDARDS			
IFRS 7 Financial Instruments: Disclosures	ü (on 10 Oct)	ü (on 30 Nov)	ü. April or May 2006 March 2006
INTERPRETATIONS			
IFRIC 6 'Waste Electrical and Electronic Equipment'	ü (on 10 Oct)	ü (on 30 Nov)	ü. April or May 2006 March 2006
IFRIC 7 'Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies' (Issued 24 November)	ü. EFRAG expects to issue its endorsement advice in January.	ü. Plan is to ask ARC to vote in Feb 2006	ü.
AMENDMENTS			
Amendment to IAS 39 'Cash Flow Hedge Accounting'	ü (on 22 June)	ü (on 8 Nov)	ü. February or March 2006 December 2005
Amendments to IFRS 1 and IFRS 6	ü (on 16 Sept)	ü (on 30 Nov)	ü. April or May 2006 March 2006
Amendments to IAS 39 and IFRS 4: Financial Guarantee Contracts	ü (on 24 Oct)	ü (on 30 Nov)	ü. April or May 2006 March 2006
Amendment to IAS 1: Capital Disclosures	ü (on 10 Oct)	ü (on 30 Nov)	ü. April or May 2006 March 2006

Note: The information shown in the 'When is formal endorsement expected?' column is our current best estimate of the latest date for endorsement. This information is provided to be helpful, but it is only an estimate: although endorsement is not likely to be much later than the dates shown, it could be sooner.

The Commission informed that Regulations endorsing IFRS published in the Official Journal and entering into force after the balance sheet date but before the date the financial statements are signed can be used by companies where early application is permitted in the Regulation and the related IFRS.

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The standards voted on by the ARC on 30 November may be published earlier than indicated, in the best case before the end of 2005.

IASB documents that have been endorsed

All IASB documents not shown in the above table have been endorsed. Those documents, and the date of their endorsement, are as follows:

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