

Copyright of the English version of IFRSs is owned by the International Accounting Standards Committee Foundation(IASCF). Hence the copies of the original English version of the Korean *International Financial Reporting Standards* as issued by the IASB are available on the IASB website(www.iasb.org).

The following table shows the list of International Financial Reporting Standards(IFRSs) and corresponding Korean *International Financial Reporting Standards* as issued by the IASB(K-IFRS).

(Approved Date 23 Nov 2007, Issued Date 21 Dec 2007)

<IFRSs and Korean *International Financial Reporting Standards* as issued by the IASB>

IFRSs	Korean <i>International Financial Reporting Standards</i> as issued by the IASB
Framework for the Preparation and Presentation of Financial Statements	Framework for the Preparation and Presentation of Financial Statements
IAS 1 Presentation of Financial Statements	K-IFRS 1001 Presentation of Financial Statements
IAS 2 Inventories	K-IFRS 1002 Inventories
IAS 7 Cash Flow Statements	K-IFRS 1007 Cash Flow Statements
IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors	K-IFRS 1008 Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10 Events after the Reporting Period	K-IFRS 1010 Events after the Reporting Period
IAS 11 Construction Contracts	K-IFRS 1011 Construction Contracts
IAS 12 Income Taxes	K-IFRS 1012 Income Taxes
IAS 16 Property, Plant and Equipment	K-IFRS 1016 Property, Plant and Equipment
IAS 17 Leases	K-IFRS 1017 Leases
IAS 18 Revenue	K-IFRS 1018 Revenue
IAS 19 Employee Benefits	K-IFRS 1019 Employee Benefits
IAS 20 Accounting for Government Grants and Disclosure of Government Assistance	K-IFRS 1020 Accounting for Government Grants and Disclosure of Government Assistance
IAS 21 The Effects of Changes in Foreign Exchange Rates	K-IFRS 1021 The Effects of Changes in Foreign Exchange Rates
IAS 23 Borrowing Costs	K-IFRS 1023 Borrowing Costs
IAS 24 Related Party Disclosures	K-IFRS 1024 Related Party Disclosures

IFRSs		Korean <i>International Financial Reporting Standards</i> as issued by the IASB	
IAS 26	Accounting and Reporting by Retirement Benefit Plans	K-IFRS 1026	Accounting and Reporting by Retirement Benefit Plans
IAS 27	Consolidated and Separate Financial Statements	K-IFRS 1027	Consolidated and Separate Financial Statements
IAS 28	Investments in Associates	K-IFRS 1028	Investments in Associates
IAS 29	Financial Reporting in Hyperinflationary Economies	K-IFRS 1029	Financial Reporting in Hyperinflationary Economies
IAS 31	Interests in Joint Ventures	K-IFRS 1031	Interests in Joint Ventures
IAS 32	Financial Instruments: Presentation	K-IFRS 1032	Financial Instruments: Presentation
IAS 33	Earnings per Share	K-IFRS 1033	Earnings per Share
IAS 34	Interim Financial Reporting	K-IFRS 1034	Interim Financial Reporting
IAS 36	Impairment of Assets	K-IFRS 1036	Impairment of Assets
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	K-IFRS 1037	Provisions, Contingent Liabilities and Contingent Assets
IAS 38	Intangible Assets	K-IFRS 1038	Intangible Assets
IAS 39	Financial Instruments: Recognition and Measurement	K-IFRS 1039	Financial Instruments: Recognition and Measurement
IAS 40	Investment Property	K-IFRS 1040	Investment Property
IAS 41	Agriculture	K-IFRS 1041	Agriculture
IFRS 1	First-time Adoption of international Financial Reporting	K-IFRS 1101	First-time Adoption of international Financial Reporting
IFRS 2	Share-based Payment	K-IFRS 1102	Share-based Payment
IFRS 3	Business Combinations	K-IFRS 1103	Business Combinations
IFRS 4	Insurance Contracts	K-IFRS 1104	Insurance Contracts
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	K-IFRS 1105	Non-current Assets Held for Sale and Discontinued Operations
IFRS 6	Exploration for and Evaluation of Mineral Resources	K-IFRS 1106	Exploration for and Evaluation of Mineral Resources
IFRS 7	Financial Instruments: Disclosures	K-IFRS 1107	Financial Instruments: Disclosures
IFRS 8	Operating segment	K-IFRS 1108	Operating segment
SIC-7	Introduction of the Euro		Introduction of the Euro
SIC-10	Government Assistance—No Specific Relation to Operating Activities	K-IFRS 2010	Government Assistance—No Specific Relation to Operating Activities

IFRSs		Korean <i>International Financial Reporting Standards</i> as issued by the IASB	
SIC-12	Consolidation—Special Purpose Entities	K-IFRS 2012	Consolidation—Special Purpose Entities
SIC-13	Jointly Controlled Entities—Non-Monetary Contributions by Venturers	K-IFRS 2013	Jointly Controlled Entities—Non-Monetary Contributions by Venturers
SIC-15	Operating Leases—Incentives	K-IFRS 2015	Operating Leases—Incentives
SIC-21	Income Taxes—Recovery of Revalued Non-Depreciable Assets	K-IFRS 2021	Income Taxes—Recovery of Revalued Non-Depreciable Assets
SIC-25	Income Taxes—Changes in the Tax Status of an Entity or its Shareholders	K-IFRS 2025	Income Taxes—Changes in the Tax Status of an Entity or its Shareholders
SIC-27	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	K-IFRS 2027	Evaluating the Substance of Transactions Involving the Legal Form of a Lease
SIC-29	Service Concession Arrangements: Disclosures	K-IFRS 2029	Service Concession Arrangements: Disclosures
SIC-31	Revenue—Barter Transactions Involving Advertising Services	K-IFRS 2031	Revenue—Barter Transactions Involving Advertising Services
SIC-32	Intangible Assets—Web Site Costs	K-IFRS 2032	Intangible Assets—Web Site Costs
IFRIC 1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	K-IFRS 2101	Changes in Existing Decommissioning, Restoration and Similar Liabilities
IFRIC 2	Members' Shares in Co-operative Entities and Similar Instruments	K-IFRS 2102	Members' Shares in Co-operative Entities and Similar Instruments
IFRIC 4	Determining whether an Arrangement contains a Lease	K-IFRS 2104	Determining whether an Arrangement contains a Lease
IFRIC 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	K-IFRS 2105	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
IFRIC 6	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment	K-IFRS 2106	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment
IFRIC 7	Applying the Restatement Approach under IAS 29	K-IFRS 2107	Applying the Restatement Approach under IAS 29
IFRIC 8	Scope of IFRS 2	K-IFRS 2108	Scope of IFRS 2

IFRSs	Korean <i>International Financial Reporting Standards</i> as issued by the IASB	
IFRIC 9 Reassessment of Embedded Derivatives	K-IFRS 2109	Reassessment of Embedded Derivatives
IFRIC 10 Interim Financial Reporting and Impairment	K-IFRS 2110	Interim Financial Reporting and Impairment
IFRIC 11 IFRS 2–Group and Treasury Share Transactions	K-IFRS 2111	IFRS 2–Group and Treasury Share Transactions
IFRIC 12 Service Concession Arrangements	K-IFRS 2112	Service Concession Arrangements