

IASB/IFRIC documents not yet endorsed

[Revisions to this schedule are marked in bold]

	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?
STANDARDS						
IFRS 9 Financial Instruments (<i>Issued on 24 July 2014</i>)	*Q2 2015	*H2 2015	*H2 2015	*H2 2015	1/1/2018	▲
IFRS 14 Regulatory Deferral Accounts (<i>issued on 30 January 2014</i>)	To be decided	To be decided	To be decided	To be decided	1/1/2016	
IFRS 15 Revenue from Contracts with Customers (<i>issued on 28 May 2014</i>)	✓ 15/10/2014	✓ 17/03/2015	*Q2 2015	*Q3 2015	1/1/2017	▲
AMENDMENTS						
Amendments to IFRS 10, IFRS 12 and IAS 28: Investment Entities: Applying the Consolidation Exception (<i>issued on 18 December 2014</i>)	*Q2 2015	*Q3 2015	*Q4 2015	*Q1 2016	1/1/2016	▲
Amendments to IAS 1: Disclosure Initiative (<i>issued on 18 December 2014</i>)	✓ 27/02/2015	*Q2 2015	*Q3 2015	*Q4 2015	1/1/2016	▲
Annual Improvements to IFRSs 2012–2014 Cycle (<i>issued on 25 September 2014</i>)	✓ 24/10/2014	✓ 04/02/2015	*Q2 2015	*Q3 2015	1/1/2016	▲
Amendments to IFRS 10 and IAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (<i>issued on 11 September 2014</i>)	Postponed: waiting Exposure Draft from IASB				1/1/2016 To be amended	▲
Amendments to IAS 27: Equity Method in Separate Financial Statements (<i>issued on 12 August 2014</i>)	✓ 23/10/2014	✓ 19/12/2014	*Q2 2015	*Q3 2015	1/1/2016	▲
Amendments to IAS 16 and IAS 41: Bearer Plants (<i>issued on 30 June 2014</i>)	✓ 23/07/2014	✓ 19/09/2014	*Q2 2015	*Q3 2015	1/1/2016	▲
Amendments to IAS 16 and IAS 38: Clarification of Acceptable Methods of Depreciation and Amortisation (<i>issued on 12 May 2014</i>)	✓ 17/06/2014	✓ 24/07/2014	*Q2 2015	*Q3 2015	1/1/2016	▲
Amendments to IFRS 11: Accounting for Acquisitions of Interests in Joint Operations (<i>issued on 6 May 2014</i>)	✓ 16/06/2014	✓ 24/07/2014	*Q2 2015	*Q3 2015	1/1/2016	▲

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.

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.

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
Amendments to IAS 19: Defined Benefit Plans: Employee Contributions (<i>issued on 21 November 2013</i>)	17 December 2014	9 January 2015
Annual Improvements to IFRSs 2010–2012 Cycle (<i>issued on 12 December 2013</i>)	17 December 2014	9 January 2015
Annual Improvements to IFRSs 2011–2013 Cycle (<i>issued on 12 December 2013</i>)	18 December 2014	19 December 2014
IFRIC Interpretation 21 Levies (<i>issued on 20 May 2013</i>)	13 June 2014	14 June 2014
Amendments to IAS 36: Recoverable Amount Disclosures for Non-Financial Assets	19 December 2013	20 December 2013
Amendments to IAS 39: Novation of Derivatives and Continuation of Hedge Accounting	19 December 2013	20 December 2013
Amendments to IFRS 10, IFRS 12 and IAS 27: Investment Entities	20 November 2013	21 November 2013
Amendments to IFRS 10, IFRS 11 and IFRS 12: Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities - Transition Guidance	4 April 2013	5 April 2013
Annual Improvements to IFRSs 2009-2011 Cycle (<i>issued by the IASB in May 2012</i>)	27 March 2013	28 March 2013
Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards - Government Loans	4 March 2013	5 March 2013
Amendments to IFRS 7 Financial Instruments: Disclosures - Offsetting Financial Assets and Financial Liabilities	13 December 2012	29 December 2012
Amendments to IAS 32 Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities	13 December 2012	29 December 2012
Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards: Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters ***	11 December 2012	29 December 2012
IFRS 10 Consolidated Financial Statements *	11 December 2012	29 December 2012
IFRS 11 Joint Arrangements *	11 December 2012	29 December 2012

The EU endorsement process—Position as at 18 March 2015

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
IFRS 12 Disclosure of Interests in Other Entities *	11 December 2012	29 December 2012
IFRS 13 Fair Value Measurement	11 December 2012	29 December 2012
IAS 27 Separate Financial Statements *	11 December 2012	29 December 2012
IAS 28 Investments in Associates and Joint Ventures *	11 December 2012	29 December 2012
Amendments to IAS 12 Income Taxes: Deferred Tax - Recovery of Underlying Assets ***	11 December 2012	29 December 2012
IFRIC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	11 December 2012	29 December 2012
Amendments to IAS 1 Presentation of Items of Other Comprehensive Income	5 June 2012	6 June 2012
Amendments to IAS 19 Employee Benefits	5 June 2012	6 June 2012
Amendments to IFRS 7 Financial Instruments: Disclosures – Transfers of Financial Assets	22 November 2011	23 November 2011
Improvements to IFRSs (Issued by IASB in May 2010)	18 February 2011	19 February 2011
IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments	23 July 2010	24 July 2010
Revised IAS 24 Related Party Disclosures	19 July 2010	20 July 2010
Amendment to IFRIC 14 Prepayments of a Minimum Funding Requirement	19 July 2010	20 July 2010
Amendments to IFRS 1 Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	30 June 2010	1 July 2010
Amendments to IFRS 1 Additional Exemptions for First-time Adopters	23 June 2010	24 June 2010
Amendments to IFRS 2 Group Cash-settled Share-based Payment Transactions	23 March 2010	24 March 2010
Improvements to IFRSs (Issued by IASB in April 2009)	23 March 2010	24 March 2010
Amendment to IAS 32 Financial Instruments: Presentation: Classification of Rights Issues	23 December 2009	24 December 2009
Amendments to IFRIC 9 and IAS 39 Embedded Derivatives	30 November 2009	1 December 2009
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
IFRIC 17 Distributions of Non-Cash Assets to Owners	26 November 2009	27 November 2009

The EU endorsement process—Position as at 18 March 2015

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
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	9 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	3 June 2009	12 June 2009
Amendments to IAS 27 Consolidated and Separate Financial Statements	3 June 2009	12 June 2009
IFRIC 16 Hedges of a Net Investment in A Foreign Operation	4 June 2009	5 June 2009
IFRIC 12 Service Concession Arrangements	25 March 2009	26 March 2009
Improvements to IFRSs (issued by the IASB in May 2008)	23 January 2009	24 January 2009
Amendments to IFRS 1 and IAS 27 Cost of an Investment in a Subsidiary, Jointly-Controlled Entity or Associate	23 January 2009	24 January 2009
Amendments to IAS 32 and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation	21 January 2009	22 January 2009
Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation	17 December 2008	18 December 2008
IFRIC 14 IAS 19 The Limit of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	16 December 2008	17 December 2008
IFRIC 13 Customer Loyalty Programmes	16 December 2008	17 December 2008
Amendment to IFRS 2 Share-Based Payment: Vesting Conditions and Cancellations	16 December 2008	17 December 2008
Amendment to IAS 23 Borrowing Costs	10 December 2008	17 December 2008
Amendments to IAS 39 and IFRS 7: Reclassification of Financial Instruments	15 October 2008	16 October 2008
IFRS 8 Operating Segments	21 November 2007	22 November 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 September 2006	9 September 2006
IFRIC 8 Scope of IFRS 2	8 September 2006	9 September 2006

The EU endorsement process—Position as at 18 March 2015

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
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 January 2006	27 January 2006
IFRIC 6 Waste Electrical and Electronic Equipment	11 January 2006	27 January 2006
Amendments to IFRS 1 and IFRS 6	11 January 2006	27 January 2006
Amendments to IAS 39 and IFRS 4 Financial Guarantee Contracts	11 January 2006	27 January 2006
Amendment to IAS 1 Capital Disclosures	11 January 2006	27 January 2006
Amendment to IAS 39 Cash Flow Hedge Accounting	21 December 2005	22 December 2005
Amendment to IAS 39 The Fair Value Option	15 November 2005**	16 November 2005
IFRIC 5 Interests in Decommissioning Funds	8 November 2005	24 November 2005
IFRIC 4 Determining whether an arrangement contains a lease	8 November 2005	24 November 2005
Amendments to IAS 19 Actuarial Gains and Losses, Group Plans and Disclosures	8 November 2005	24 November 2005
IFRS 6 Mineral Resources	8 November 2005	24 November 2005
Amendment to IAS 39 Transition and Initial Recognition of Financial Assets and Financial Liabilities	25 October 2005	26 October 2005
Amendment to SIC 12	25 October 2005	26 October 2005
IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments	7 July 2005	8 July 2005
IFRS 2 Share-based Payments	4 February 2005	11 February 2005
Amendments to IASs 1, 2, 8, 10, 16, 17, 21, 24, 27, 28, 31, 33, and 40.	29 December 2004	31 December 2004
IAS 32 Financial Instruments: Disclosure and Presentation	29 December 2004	31 December 2004
IFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities	29 December 2004	31 December 2004
IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	29 December 2004	31 December 2004
IFRS 4 Insurance Contracts	29 December 2004	31 December 2004
Amendments to IASs 36 and 38	29 December 2004	31 December 2004

The EU endorsement process—Position as at 18 March 2015

	<i>Date of endorsement</i>	<i>Date of publication in the Official Journal</i>
IFRS 3 Business Combinations	29 December 2004	31 December 2004
IAS 39 Financial Instruments: Recognition and Measurement	19 November 2004**	9 December 2004
IFRS 1 First-time Adoption of International Financial Reporting Standards	6 April 2004	17 April 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 September 2003	13 October 2003

* Each company shall apply IFRS 10, IFRS 11, IFRS 12, the amended IAS 27, the amended IAS 28, and the consequential amendments, at the latest, as from the commencement date of its first financial year starting on or after **1 January 2014**.

** 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.

*** Each company shall apply the amendments to IAS 12 and IFRS 1 at the latest, as from the commencement date of its first financial year starting on or after the third day following that of its publication in the Official Journal of the European Union.

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.