

Upcoming endorsements of International Accounting Standards and Interpretations
29 January 2010

Standard/ Interpretation	Standard Presented by IASB	Standard entry into force date (IASB date)	(Foreseen) ARC vote	(Foreseen) Publication in the Official Journal
Annual improvements 2007-2009	16-Apr-2009	01-Jul-2009 / 01-Jan-2010	11-Nov-2009	Mar-2010
Amendments to IFRS 2 <i>Group Cash-settled Share-based Payment Transactions</i>	15-May-2009	01-Jan-2010	11-Nov-2009	Mar-2010
Amendments to IFRS 1 <i>Additional Exemptions for First-time Adopters</i>	23-Jul-2009	01-Jan-2010	Written procedure vote 23.11.2009 – 11.12.2009	May-2010
IAS 24 <i>Related Party Disclosure</i>	04-Nov-2009	01-Jan-2011	4-Mar-2010	TBD
IFRIC 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i>	25-Nov-2009	01-Apr-2010	4-Mar-2010	Jun-2010
Amendments to IFRIC 14 <i>Prepayments of a Minimum Funding Requirement</i>	26-Nov-2009	01-Jan-2011	4-Mar-2010	Jun-2010
Amendments to IFRS 1 <i>Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters</i>	28-Jan-2010	01-Jul-2010	4-Mar-2010	TBD
IFRS 9 <i>Financial Instruments</i> (IAS 39 Phase I)	12-Nov-2009	01-Jan-2013	TBD	TBD

Note: TBD – To be decided
Further standards and interpretations may follow during the year
Presented dates are tentative and may change