

List of issues to be included in *Annual Improvements to IFRSs 2009-2011 cycle*

Standard	Subject	Board updates	Board agenda papers	IFRIC updates	Committee agenda papers
IFRS 1	Repeat application of IFRS 1	IASB Update October 2010	AP 3A	IFRIC Update September 2010	AP 5
	Borrowing costs	IASB Update July 2010	AP 14A	IFRIC Update May 2010	AP 9
IAS 1	Clarification of the requirements for comparative information	IASB Update September 2010	AP 3C	IFRIC Update May 2010	AP 6
IAS 16	Classification of servicing equipment	IASB Update July 2010	AP 14B	IFRIC Update May 2010	AP 16
IAS 32	Tax effect of distribution to holders of equity instruments	IASB Update July 2010	AP 14C	IFRIC Update March 2010	AP 6C
IAS 34	Interim financial reporting and segment information for total assets and liabilities	IASB Update July 2010	AP 14D	IFRIC Update March 2010	AP 7F

List of issues to be included in *Annual Improvements to IFRSs 2010-2012 cycle*

Standard	Subject	Board updates	Board agenda papers	IFRIC updates	Committee agenda papers
IFRS 2	Definition of 'vesting condition'	IASB Update September 2011	AP 7D	IFRIC Update November 2011	AP 2
IFRS 3	Accounting for contingent consideration in a business combination	IASB Update October 2011	AP 6A	IFRIC Update July 2010	AP 14
IFRS 8	Aggregation of operating segments	IASB Update November 2011	AP 2A	IFRIC Update September 2011	AP 11
	Reconciliation of the total of the reportable segments' assets to the entity's assets	IASB Update September 2011	AP 7E	IFRIC Update May 2011	AP 5
IFRS 13	Short-term receivables and payables	IASB Update October 2011	AP 6B	N/A	N/A
IAS 1	Current/non-current classification of liabilities	IASB Update September 2011	AP 7H	IFRIC Update January 2011	AP 8
IAS 7	Interest paid that is capitalised	IASB Update November 2011	AP 2C	IFRIC Update May 2011	AP 6
IAS 12	Recognition of deferred tax assets for unrealised losses	IASB Update September 2011	AP 7I	IFRIC Update November 2010	AP 3
IAS 16/IAS 38	Revaluation method—proportionate restatement of accumulated depreciation	IASB Update September 2011	AP 7B	IFRIC Update May 2011	AP 9
IAS 24	Key management personnel	IASB Update November 2011	AP 2B	IFRIC Update September 2010	AP 11
IAS 36	Harmonisation of disclosures for value in use and fair value less costs of disposal	IASB Update September 2011	AP 7G	IFRIC Update November 2010	AP 9

List of issues to be included in *Annual Improvements to IFRSs 2011-2013 cycle*

Standard	Subject	Board updates	Board agenda papers	IFRIC updates	Committee agenda papers
IFRS 1	Meaning of effective IFRSs	IASB Update June 2012	AP 11D	IFRIC Update May 2012	AP 12
IFRS 3 and IAS 40	Definition of a business	IASB Update February 2012	AP 13B	IFRIC Update November 2011	AP 6
IFRS 3	Scope of exception for joint ventures	IASB Update February 2012	AP 13A	IFRIC Update November 2011	AP 8B
IAS 16/IAS 38	Revenue-based depreciation method	IASB Update April 2012	AP 9	IFRIC Update March 2012	AP 6