

## List of subjects discussed as part of the *Annual Improvements 2008-2010* cycle - Final

| Standard | Subject  | Board updates   | Board agenda papers   | IFRIC updates  | Committee agenda papers   |
|----------|--|---|---|--|---|
| IFRS 1   | Accounting policy changes in the year of adoption  | <a href="#">March 2010</a>                                | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a>                                  | <a href="#">March 2010</a>                             | <a href="#">1003ap5A - AIP - Minor issues</a>   |
|          | Revaluation basis as deemed cost   | <a href="#">10 Feb 2010</a><br><a href="#">March 2010</a> | <a href="#">AIP-100210b03 Agenda Paper 15</a>   | <a href="#">Jan 2010</a>                               | <a href="#">1001ap5 - AIP - IFRS 1 - Deemed cost exemption D8</a>   |
|          | Use of deemed cost for operations subject to rate-regulation   | <a href="#">Feb 2010</a>                                  | <a href="#">RRA-0210b07 (mjk5feb2010d-REVISED)</a>  | N/A  | N/A   |
| IFRS 3   | Transition requirements for contingent consideration from a business combination that occurred before the effective date of the revised IFRS | <a href="#">10 Feb 2010</a>                               | <a href="#">AIP-100210b03</a>   | <a href="#">Jan 2010</a>                               | <a href="#">1001ap9 - AIP - IFRS 3 - Transition requirements for contingent consideration</a>   |
|          | Measurement of non-controlling interests   | <a href="#">10 Feb 2010</a><br><a href="#">March 2010</a> | <a href="#">AIP-100210b03</a><br><a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a> | <a href="#">Jan 2010</a><br><a href="#">March 2010</a> | <a href="#">1001ap8 - AIP - IFRS 3 - NCI</a><br><a href="#">1003ap5C - AIP - IFRS 3 - Measurement of NCI - Illustrative examples</a>                |
|          | Un-replaced and voluntarily replaced share-based payment awards  | <a href="#">March 2010</a>                                | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a>                                  | <a href="#">March 2010</a>                             | <a href="#">1003ap5B - AIP - IFRS 3 - Share-based payments</a>  |
| IFRS 5   | Application to loss of significant influence over an associate or loss of joint control in a jointly controlled entity                       | <a href="#">March 2010</a>                                | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a>                                  | <a href="#">March 2010</a>                             | <a href="#">1003ap5D - AIP - IFRS 5 - Loss of significant influence</a><br><a href="#">1003ap5DA - AIP - IFRS 5 - Loss of significant influence</a> |

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|---------------|--|---|--|--|---|
| <b>IFRS 7</b> | Disclosures about the nature and extent of risks arising from financial instruments  | <a href="#">10 Feb 2010</a>                             | <a href="#">AIP-100210b03</a>  | <a href="#">Jan 2010</a>                               | <a href="#">1001ap19 - AIP - IFRS 7 - Disclosures</a>   |
| <b>IAS 1</b>  | Clarification of statement of changes in equity  | <a href="#">March 2010</a>                              | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a> | <a href="#">March 2010</a>                             | <a href="#">1003ap5A - AIP - Minor issues</a>   |
| <b>IAS 8</b>  | Change in terminology to the qualitative characteristics   | <a href="#">March 2010</a>                              | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a> | <a href="#">March 2010</a>                             | <a href="#">1003ap5E - AIP - IAS 8 - Change in terminology to the qualitative characteristics</a>   |
| <b>IAS 27</b> | Impairment of investments in subsidiaries, jointly controlled entities and associates in the separate financial statements of the investor | <a href="#">10 Feb 2010</a>                             | <a href="#">AIP-100210b03</a>  | <a href="#">Jan 2010</a>                               | <a href="#">1001ap6 - AIP - IAS 27 Impairment in SFS</a>  |
|               | Transition requirements for amendments arising as a result of IAS 27 (2008)  | <a href="#">March 2010</a>                              | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a> | <a href="#">March 2010</a>                             | <a href="#">1003ap5A - AIP - Minor issues</a>   |
| <b>IAS 28</b> | Partial use of fair value for measurement of associates  | <a href="#">10 Feb 2010</a><br><a href="#">Feb 2010</a> | <a href="#">AIP-100210b03</a>  | <a href="#">Jan 2010</a><br><a href="#">March 2010</a> | <a href="#">1001ap11 - AIP - IAS 28 - Partial use of fair value</a><br><a href="#">1003ap5H - AIP - IAS 28 - Partial use of fair value for associates</a> |
| <b>IAS 34</b> | Significant events and transactions  | <a href="#">10 Feb 2010</a>                             | <a href="#">AIP-100210b03</a>  | <a href="#">Jan 2010</a>                               | <a href="#">1001ap20 - AIP - IAS 34 - Significant events and transactions</a>   |

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|----------|--|-----------------------------|--|----------------------------|--|
| IAS 40   | Change from fair value model to cost model   | <a href="#">March 2010</a>  | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a> | <a href="#">March 2010</a> | <a href="#">1003ap5F - AIP - IAS 40 Transfers</a>  |
| IFRS 13  | Determination of fair value  | <a href="#">March 2010</a>  | <a href="#">AIP-100318ap12 - Summary Analysis of CL - second batch - clean</a> | <a href="#">March 2010</a> | <a href="#">1003ap5A - AIP - Minor issues</a>      |
| IAS 39   | Bifurcation of an embedded foreign currency derivative<br>Application of the fair value option | <a href="#">10 Feb 2010</a> | <a href="#">AIP-100210b03</a>  | <a href="#">Jan 2010</a>   | <a href="#">1001ap18 - AIP - IAS 39 Old Issues</a> |

Excluded from the *Improvements to IFRSs* issued May 2010