

Designated IFRSs as of December 11, 2009

1. IFRSs

On December, 11 2009, the Commissioner of the FSA designated and published in the Official Gazette, the following IFRSs, published on or before June 30, 2009.

No.	Title
/	Framework for the Preparation and Presentation of Financial Statements
IFRS1	First-time Adoption of International Financial Reporting Standards
IFRS2	Share-based Payment
IFRS3	Business Combinations
IFRS4	Insurance Contracts
IFRS5	Non-current Assets Held for Sale and Discontinued Operations
IFRS6	Exploration for and evaluation of Mineral Resources
IFRS7	Financial Instruments: Disclosures
IFRS8	Operating Segments
IAS1	Presentation of Financial Statements
IAS2	Inventories
IAS7	Statement of Cash Flows
IAS8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS10	Events after the Reporting Period
IAS11	Construction Contracts
IAS12	Income Taxes
IAS16	Property, Plant and Equipment
IAS17	Leases
IAS18	Revenue
IAS19	Employee Benefits
IAS20	Accounting for Government Grants and Disclosure of Government Assistance

IAS21	The Effects of Changes in Foreign Exchange Rates
IAS23	Borrowing Costs
IAS24	Related Party Disclosures
IAS26	Accounting and Reporting by Retirement Benefit Plans
IAS27	Consolidated and Separate Financial Statements
IAS28	Investments in Associates
IAS29	Financial Reporting in Hyperinflationary Economies
IAS31	Interests in Joint Ventures
IAS32	Financial Instruments: Presentation
IAS33	Earnings per Share
IAS34	Interim Financial Reporting
IAS36	Impairment of Assets
IAS37	Provisions, Contingent Liabilities and Contingent Assets
IAS38	Intangible Assets
IAS39	Financial Instruments: Recognition and Measurement
IAS40	Investment Property
IAS41	Agriculture

2. IFRIC interpretations

On December, 11 2009, the Commissioner of the FSA designated the following IFRIC interpretations, published on or before June 30, 2009.

No.	Title
IFRIC1	Changes in Existing Decommissioning, Restoration and Similar Liabilities
IFRIC2	Members' Shares in Co-operative Entities and Similar Instruments
IFRIC4	Determining whether an Arrangement contains a Lease
IFRIC5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds
IFRIC6	Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment
IFRIC7	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies
IFRIC8	Scope of IFRS 2
IFRIC9	Reassessment of Embedded Derivatives
IFRIC10	Interim Financial Reporting and Impairment
IFRIC11	IFRS 2 – Group and Treasury Share Transactions
IFRIC12	Services Concession Arrangements
IFRIC13	Customer Loyalty Programmes
IFRIC14	IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
IFRIC15	Agreements for the Construction of Real Estate
IFRIC16	Hedges of a Net Investment in a Foreign Operation
IFRIC17	Distributions of Non-cash Assets to Owners
IFRIC18	Transfers of Assets from Customers
SIC7	Introduction of the Euro
SIC10	Government Assistance – No Specific Relation to Operating Activities
SIC12	Consolidation – Special Purpose Entities
SIC13	Jointly Controlled Entities – Non-Monetary Contributions by Venturers

SIC15	Operating Leases – Incentives
SIC21	Income Taxes – Recovery of Revalued Non-Depreciable Assets
SIC25	Income Taxes – Changes in the Tax Status of an Entity or its Shareholders
SIC27	Evaluating the Substance of Transactions Involving the Legal Form of a Lease
SIC29	Service Concession Arrangements: Disclosures
SIC31	Revenue – Barter Transactions Involving Advertising Services
SIC32	Intangible Assets – Web Site Costs