

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

IAS 1:	Presentation of financial statements (revised 1997)
IAS 2:	Inventories (revised 1993)
IAS 7:	Cash flow statements (revised 1992)
IAS 8:	Profit or loss for the period, fundamental errors and changes in accounting policies (revised 1993)
IAS 10:	Events after the balance sheet date (revised 1999)
IAS 11:	Construction contracts (revised 1993)
IAS 12:	Income taxes (revised 2000)
IAS 14:	Segment reporting (revised 1997)
IAS 15:	Information reflecting the effects of changing prices (reformatted 1994)
IAS 16:	Property, plant and equipment (revised 1998)
IAS 17:	Leases (revised 1997)
IAS 18:	Revenue (revised 1993)
IAS 19:	Employee benefits (revised 2002)
IAS 20:	Accounting for government grants and disclosure of government assistance (reformatted 1994)
IAS 21:	The effects of changes in foreign exchange rates (revised 1993)
IAS 22:	Business combinations (revised 1998)
IAS 23:	Borrowing costs (revised 1993)
IAS 24:	Related party disclosures (reformatted 1994)
IAS 26:	Accounting and reporting by retirement benefit plans (reformatted 1994)
IAS 27:	Consolidated financial statements and accounting for investments in subsidiaries (revised 2000)
IAS 28:	Accounting for investments in associates (revised 2000)
IAS 29:	Financial reporting in hyperinflationary economies (reformatted 1994)
IAS 30:	Disclosures in the financial statements of banks and similar financial institutions (reformatted 1994)
IAS 31:	Financial reporting of investments in joint ventures (revised 2000)
IAS 33:	Earnings per share (1997)
IAS 34:	Interim financial reporting (1998)
IAS 35:	Discontinuing operations (1998)
IAS 36:	Impairment of assets (1998)
IAS 37:	Provisions, contingent liabilities and contingent assets (1998)
IAS 38:	Intangible assets (1998)
IAS 40:	Investment property (2000)
IAS 41:	Agriculture (2001)

INTERPRETATIONS OF THE STANDING INTERPRETATIONS COMMITTEE

SIC-1:	Consistency — Different cost formulas for inventories
SIC-2:	Consistency — Capitalisation of borrowing costs
SIC-3:	Elimination of unrealised profits and losses on transactions with associates
SIC-6:	Costs of modifying existing software
SIC-7:	Introduction of the euro
SIC-8:	First-time application of IASs as the primary basis of accounting
SIC-9:	Business combinations — Classification either as acquisitions or unitings of interests
SIC-10:	Government assistance — No specific relation to operating activities
SIC-11:	Foreign exchange — Capitalisation of losses resulting from severe currency devaluations
SIC-12:	Consolidation — Special purpose entities
SIC-13:	Jointly controlled entities — Non-monetary contributions by venturers
SIC-14:	Property, plant and equipment — Compensation for the impairment or loss of items
SIC-15:	Operating leases — Incentives
SIC-18:	Consistency — Alternative methods
SIC-19:	Reporting currency — Measurement and presentation of financial statements under IAS 21 and IAS 29
SIC-20:	Equity accounting method — Recognition of losses
SIC-21:	Income taxes — Recovery of revalued non-depreciable assets
SIC-22:	Business combinations — Subsequent adjustment of fair values and goodwill initially reported
SIC-23:	Property, plant and equipment — Major inspection or overhaul costs
SIC-24:	Earnings per share — Financial instruments and other contracts that may be settled in shares
SIC-25:	Income taxes — Changes in the tax status of an enterprise or its shareholders
SIC-27:	Evaluating the substance of transactions involving the legal form of a lease
SIC-28:	Business combinations — 'Date of exchange' and fair value of equity instruments
SIC-29:	Disclosure — Service concession arrangements
SIC-30:	Reporting currency — Translation from measurement currency to presentation currency
SIC-31:	Revenue — Barter transactions involving advertising services
SIC-32:	Intangible assets — Web site costs
SIC-33:	Consolidation and equity method — Potential voting rights and allocation of ownership interests

Note: Any appendices to those standards and interpretations are not considered as part of those standards and interpretations and shall therefore not be reproduced.