

Topics Covered by Existing IASs

1	Presentation of financial statements
2	Inventories
7	Cash flow statement
8	Accounting Policies, Changes in Accounting Estimates and Errors
10	Events after balance sheet date
11	Construction contracts
12	Income taxes
14	Segment reporting
16	Property, plant, and equipment
17	Leases
18	Revenue Recognition

Topics Covered by Existing IASs

19	Employee Benefits
20	Government Grants
21	Foreign Currency translation
23	Borrowing Cost
24	Related Party disclosures
26	Accounting and Reporting by Retirement Benefit Plans
27	Consolidation and Separate Financial Statements
28	Investments in associates
29	Hyperinflation
30	Bank disclosures
31	Joint Ventures

Topics Covered by Existing IASs

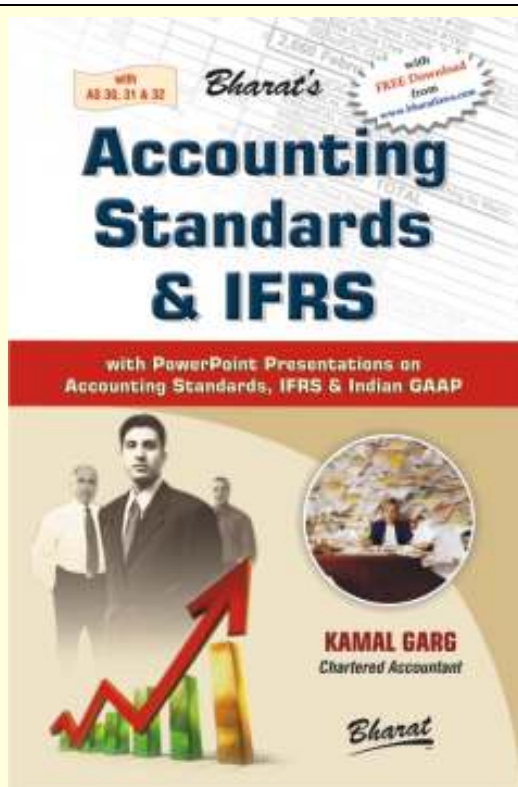
32	Financial Instruments: Disclosures and Presentation (disclosure provisions superseded by IFRS 7)
33	Earnings per share
34	Interim Reporting
35	Discontinued Operations (superseded by IFRS 5)
36	Impairment of assets
37	Provisions, Contingent Liabilities and Contingent Assets
38	Intangible assets
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41	Agriculture

Topics Covered by Existing IASs

- **IFRS 1** *First time adoption of IFRS*
- **IFRS 2** *Share based Payment*
- **IFRS 3** *Business Combinations*
- **IFRS 4** *Insurance Contracts*
- **IFRS 5** *Non-current Assets held for Sale and
Discontinued Operations*
- **IFRS 6** *Exploration for and Evaluation of
Mineral Resources*
- **IFRS 7** *Financial Instruments: Disclosures
(issued 18 August 2005)*
- **IFRS 8** *Operating Segments*

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