

Stable Platform - Standards applicable at 1 January 2005

Prepared 31 March 2004

Series	Number	Title	Revised/ Amended	Superseded	Comments
Preface			Dec-03		
Framework					
IAS	1	Presentation of Financial Statements	Dec-03		Improvements
IAS	2	Inventories	Dec-03	SIC-1	Improvements
IAS	7	Cash Flow Statements			
IAS	8	Accounting Policies, Changes in Accounting Estimates and Errors		SIC-2, SIC-18	Improvements
IAS	10	Events after the Balance Sheet Date	Dec-03		Improvements
IAS	11	Construction Contracts			
IAS	12	Income Taxes			
IAS	14	Segment Reporting			
IAS	16	Property, Plant and Equipment	Dec-03	SIC-6, 14, 23	Improvements*
IAS	17	Leases	Dec-03		Improvements
IAS	18	Revenue			
IAS	19	Employee Benefits			
IAS	20	Accounting for Government Grants and Disclosure of Government Assistance			
IAS	21	The Effects of Changes in Foreign Exchange Rates	Dec-03	SIC-11, 19, 30	Improvements
IAS	23	Borrowing Costs			
IAS	24	Related Party Disclosures	Dec-03		Improvements
IAS	26	Accounting and Reporting by Retirement Benefit Plans			
IAS	27	Consolidated and Separate Financial Statements	Dec-03	SIC-33	Improvements
IAS	28	Investments in Associates	Dec-03	SIC-3, 20, 33	Improvements
IAS	29	Financial Reporting in Hyperinflationary Economies			
IAS	30	Disclosures in the Financial Statements of Banks and Similar Financial Institutions			
IAS	31	Interests in Joint Ventures	Dec-03		Improvements
IAS	32	Financial Instruments: Disclosure and Presentation	Dec-03	SIC-5,16,17	
IAS	33	Earnings per Share	Dec-03	SIC-24	Improvements
IAS	34	Interim Financial Reporting			
IAS	36	Impairment of Assets	Mar-04		
IAS	37	Provisions, Contingent Liabilities and Contingent Assets			
IAS	38	Intangible Assets	Mar-04		
IAS	39	Financial Instruments: Recognition and Measurement	Mar-04		
IAS	40	Investment Property	Dec-03		Improvements
IAS	41	Agriculture			
IFRS	1	First-time Adoption of International Financial Reporting Standards		SIC-8	
IFRS	2	Share-based Payment			
IFRS	3	Business Combinations		IAS 22, SIC-9,22,28	
IFRS	4	Insurance Contracts			
IFRS	5	Non-current Assets Held for Sale and Discontinued Operations		IAS 35	
Total	36				*IAS 15 w/drawn by Improvements
(excluding Preface and Framework)					

Interpretations expected to remain applicable at 1 January 2005

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Series	Number	Title	Revised
Preface			
SIC	7	Introduction of the Euro	Dec-03
SIC	10	Government Assistance - No Specific Relation to Operating Activities	
SIC	12	Consolidation - Special Purpose Entities	Dec-03
SIC	13	Jointly Controlled Entities - Non-Monetary Contributions by Venturers	Dec-03
SIC	15	Operating Leases - Incentives	Dec-03
SIC	21	Income Taxes - Recovery of Revalued Non-Depreciable Assets	Dec-03
SIC	25	Income Taxes - Changes in the Tax Status of an Entity or its Shareholders	Mar-04
SIC	27	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	Dec-03
SIC	29	Disclosure - Service Concession Arrangements	Dec-03
SIC	31	Revenue - Barter Transactions Involving Advertising Services	Dec-03
SIC	32	Intangible Assets - Web Site Costs	Mar-04
Total	11		
(excluding Preface)			