

THE EU ENDORSEMENT STATUS REPORT

31 MAY 2024

IASB/IFRIC documents not yet endorsed:
 [Revisions to this schedule are marked in **bold**.
 Steps marked in green have been completed.]

| | EFRAG draft endorsement advice | EFRAG endorsement advice | ARC Vote | When might endorsement be expected | IASB Effective date | Endorsement expected before the effective date |
|--|--------------------------------|--------------------------|--------------|------------------------------------|---------------------|--|
| IFRS STANDARDS¹ AND INTERPRETATIONS | | | | | | |
| IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i> ² (issued on 9 May 2024) | | | | | 01/01/2027 | |
| IFRS 18 <i>Presentation and Disclosure in Financial Statements</i> (issued on 9 April 2024) | | | | | 01/01/2027 | ▲ |
| AMENDMENTS | | | | | | |
| Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) (issued on 30 May 2024) | | | | | 01/01/2026 | ▲ |
| Amendments to IAS 21 <i>The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability</i> (issued on 15 August 2023) | √ 28/09/2023 | √ 09/01/2024 | √ 04/04/2024 | | 01/01/2025 | ▲ |

The information shown is our current best estimate of the latest date for publication or endorsement, assuming endorsement is to occur.

¹ The EC has decided not to launch the endorsement process of the interim standard IFRS 14 *Regulatory Deferral Accounts* (issued on 30 January 2014) and to wait for the final IFRS Standard.

² EFRAG has yet to receive the request for endorsement advice from the European Commission.

IASB and IFRS IC documents that have been endorsed:

The IASB/IFRS IC documents that have been endorsed, their effective dates of application in the European Union, and the dates of endorsement and of publication in the Official Journal are set out in the table below.

The full list of documents endorsed by the EU can be found in the Official Journal of the European Union, which can be accessed [here](#) in the EUR-Lex.

| IASB AND IFRS IC DOCUMENTS | EU effective date | Date of endorsement | Date of publication in the Official Journal |
|---|---|---------------------|---|
| Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures: Supplier Finance Arrangements (issued on 25 May 2023) | 1 January 2024 | 15 May 2024 | 16 May 2024 |
| Amendments to IAS 1 Presentation of Financial Statements: <ul style="list-style-type: none"> • Classification of Liabilities as Current or Non-current (issued on 23 January 2020); • Classification of Liabilities as Current or Non-current - Deferral of Effective Date (issued on 15 July 2020); and • Non-current Liabilities with Covenants (issued on 31 October 2022) | 1 January 2024 | 19 December 2023 | 20 December 2023 |
| Amendments to IFRS 16 Leases: Lease Liability in a Sale and Leaseback (issued on 22 September 2022) | 1 January 2024 | 20 November 2023 | 21 November 2023 |
| Amendments to IAS 12 Income taxes: International Tax Reform – Pillar Two Model Rules (issued on 23 May 2023) | Immediately and 1 January 2023 ² | 8 November 2023 | 9 November 2023 |
| Amendments to IFRS 17 <i>Insurance contracts</i> : Initial Application of IFRS 17 and IFRS 9 – Comparative Information (issued on 9 December 2021) | 1 January 2023 | 8 September 2022 | 9 September 2022 |
| Amendments to IAS 12 <i>Income Taxes</i> : Deferred Tax related to Assets and Liabilities arising from a Single Transaction (issued on 7 May 2021) | 1 January 2023 | 11 August 2022 | 12 August 2022 |
| Amendments to IAS 1 <i>Presentation of Financial Statements</i> and IFRS Practice Statement 2: Disclosure of Accounting policies (issued on 12 February 2021) | 1 January 2023 | 2 March 2022 | 3 March 2022 |
| Amendments to IAS 8 <i>Accounting policies, Changes in Accounting Estimates and Errors</i> : Definition of Accounting Estimates (issued on 12 February 2021) | 1 January 2023 | 2 March 2022 | 3 March 2022 |
| IFRS 17 <i>Insurance Contracts</i> (issued on 18 May 2017); including Amendments to IFRS 17 (issued on 25 June 2020) | 1 January 2023 | 19 November 2021 | 23 November 2021 |

² Companies shall apply the exception immediately, but disclosure requirements are required for annual reporting periods beginning on or after 1 January 2023.

| IASB AND IFRS IC DOCUMENTS | EU effective date | Date of endorsement | Date of publication in the Official Journal |
|--|--------------------------|----------------------------|--|
| Amendments to IFRS 16 <i>Leases</i> : Covid-19-Related Rent Concessions beyond 30 June 2021 (issued on 31 March 2021) | 1 April 2021 | 30 August 2021 | 31 August 2021 |
| Amendments to IFRS 3 <i>Business Combinations</i> ; IAS 16 <i>Property, Plant and Equipment</i> ; IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> ; and <i>Annual Improvements 2018-2020 (All issued 14 May 2020)</i> | 1 January 2022 | 28 June 2021 | 2 July 2021 |
| Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 <i>Interest Rate Benchmark Reform – Phase 2</i> (issued on 27 August 2020) | 1 January 2021 | 13 January 2021 | 14 January 2021 |
| Amendments to IFRS 4 <i>Insurance Contracts</i> – deferral of IFRS 9 (issued on 25 June 2020) | 1 January 2021 | 15 December 2020 | 16 December 2020 |
| Amendment to IFRS 16 <i>Leases Covid 19-Related Rent Concessions</i> (issued on 28 May 2020) | 1 June 2020 | 9 October 2020 | 12 October 2020 |
| Amendments to IFRS 3 <i>Business Combinations</i> (issued on 22 October 2018) | 1 January 2020 | 21 April 2020 | 22 April 2020 |
| Amendments to IFRS 9, IAS 39 and IFRS 7: <i>Interest Rate Benchmark Reform</i> (issued on 26 September 2019) | 1 January 2020 | 15 January 2020 | 16 January 2020 |
| Amendments to IAS 1 and IAS 8: <i>Definition of Material</i> (issued on 31 October 2018) | 1 January 2020 | 29 November 2019 | 10 December 2019 |
| Amendments to References to the Conceptual Framework in IFRS Standards (issued on 29 March 2018) | 1 January 2020 | 29 November 2019 | 6 December 2019 |
| <i>Annual Improvements to IFRS Standards 2015-2017 Cycle</i> (issued on 12 December 2017) | 1 January 2019 | 14 March 2019 | 15 March 2019 |
| Amendments to IAS 19: <i>Plan Amendment, Curtailment or Settlement</i> (issued on 7 February 2018) | 1 January 2019 | 13 March 2019 | 14 March 2019 |
| Amendments to IAS 28: <i>Long-term Interests in Associates and Joint Ventures</i> (issued on 12 October 2017) | 1 January 2019 | 8 February 2019 | 11 February 2019 |
| IFRIC 23 <i>Uncertainty over Income Tax Treatments</i> (issued on 7 June 2017) | 1 January 2019 | 23 October 2018 | 24 October 2018 |
| IFRIC 22 <i>Foreign Currency Transactions and Advance Consideration</i> (issued on 8 December 2016) | 1 January 2018 | 28 March 2018 | 3 April 2018 |
| Amendments to IFRS 9: <i>Prepayment Features with Negative Compensation</i> (issued on 12 October 2017) | 1 January 2019 | 22 March 2018 | 26 March 2018 |

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|--|---------------------------------|----------------------------|--|
| Amendments to IAS 40: Transfers of Investment Property (issued on 8 December 2016) | 1 January 2018 | 14 March 2018 | 15 March 2018 |
| Amendments to IFRS 2: Classification and Measurement of Share-based Payment Transactions (issued on 20 June 2016) | 1 January 2018 | 26 February 2018 | 27 February 2018 |
| Annual Improvements to IFRS Standards 2014-2016 Cycle (issued on 8 December 2016) | 1 January 2017 / 1 January 2018 | 7 February 2018 | 8 February 2018 |
| Amendments to IAS 7: Disclosure Initiative (issued on 29 January 2016) | 1 January 2017 | 6 November 2017 | 9 November 2017 |
| Amendments to IAS 12: Recognition of Deferred Tax Assets for Unrealised Losses (issued on 19 January 2016) | 1 January 2017 | 6 November 2017 | 9 November 2017 |
| Amendments to IFRS 4: Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (issued on 12 September 2016) ³ | 1 January 2018 | 3 November 2017 | 9 November 2017 |
| Clarifications to IFRS 15 Revenue from Contracts with Customers (issued on 12 April 2016) | 1 January 2018 | 31 October 2017 | 9 November 2017 |
| IFRS 16 Leases (issued on 13 January 2016) | 1 January 2019 | 31 October 2017 | 9 November 2017 |
| IFRS 9 Financial Instruments (issued on 24 July 2014) | 1 January 2018 | 22 November 2016 | 29 November 2016 |
| IFRS 15 Revenue from Contracts with Customers (issued on 28 May 2014) including amendments to IFRS 15: Effective date of IFRS 15 (issued on 11 September 2015) | 1 January 2018 | 22 September 2016 | 29 October 2016 |
| Amendments to IFRS 10, IFRS 12 and IAS 28: Investment Entities – Applying the Consolidation Exception (issued on 18 December 2014) | 1 January 2016 | 22 September 2016 | 23 September 2016 |
| Amendments to IAS 27: Equity Method in Separate Financial Statements (issued on 12 August 2014) | 1 January 2016 | 18 December 2015 | 23 December 2015 |
| Amendments to IAS 1: Disclosure Initiative (issued on 18 December 2014) | 1 January 2016 | 18 December 2015 | 19 December 2015 |

³ The Commission Regulation (EU) 2017/1988 of 3 November 2017 states, "The Commission, however, considers that the amendments to IFRS 4 are not sufficiently broad in scope to meet the needs of all significant insurance entities in Union. In particular, the insurance sector within a financial conglomerate would not be eligible to defer the application of IFRS 9, which could put them at a competitive disadvantage. Therefore, the insurance sector of a financial conglomerate falling within the scope of Directive 2002/87/EC of the European Parliament and of the Council (3) should be allowed to defer the application of IFRS 9 until 1 January 2021."

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|---|--------------------------|----------------------------|--|
| Annual Improvements to IFRSs 2012–2014 Cycle (issued on 25 September 2014) | 1 January 2016 | 15 December 2015 | 16 December 2015 |
| Amendments to IAS 16 and IAS 38: Clarification of Acceptable Methods of Depreciation and Amortisation (issued on 12 May 2014) | 1 January 2016 | 2 December 2015 | 3 December 2015 |
| Amendments to IFRS 11: Accounting for Acquisitions of Interests in Joint Operations (issued on 6 May 2014) | 1 January 2016 | 24 November 2015 | 25 November 2015 |
| Amendments to IAS 16 and IAS 41: Bearer Plants (issued on 30 June 2014) | 1 January 2016 | 23 November 2015 | 24 November 2015 |
| Amendments to IAS 19: Defined Benefit Plans: Employee Contributions (issued on 21 November 2013) | 1 February 2015 | 17 December 2014 | 9 January 2015 |
| Annual Improvements to IFRSs 2010–2012 Cycle (issued on 12 December 2013) | 1 February 2015 | 17 December 2014 | 9 January 2015 |
| Annual Improvements to IFRSs 2011–2013 Cycle (issued on 12 December 2013) | 1 January 2015 | 18 December 2014 | 19 December 2014 |
| IFRIC Interpretation 21 Levies (issued on 20 May 2013) | 17 June 2014 | 13 June 2014 | 14 June 2014 |
| Amendments to IAS 36: Recoverable Amount Disclosures for Non-Financial Assets | 1 January 2014 | 19 December 2013 | 20 December 2013 |
| Amendments to IAS 39: Novation of Derivatives and Continuation of Hedge Accounting | 1 January 2014 | 19 December 2013 | 20 December 2013 |
| Amendments to IFRS 10, IFRS 12 and IAS 27: Investment Entities | 1 January 2014 | 20 November 2013 | 21 November 2013 |
| Amendments to IFRS 10, IFRS 11 and IFRS 12: Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities - Transition Guidance | 1 January 2014 | 4 April 2013 | 5 April 2013 |
| Annual Improvements to IFRSs 2009-2011 Cycle (issued by the IASB in May 2012) | 1 January 2013 | 27 March 2013 | 28 March 2013 |
| Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards - Government Loans | 1 January 2013 | 4 March 2013 | 5 March 2013 |
| Amendments to IFRS 7 Financial Instruments: Disclosures - Offsetting Financial Assets and Financial Liabilities | 1 January 2013 | 13 December 2012 | 29 December 2012 |
| Amendments to IAS 32 Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities | 1 January 2013 | 13 December 2012 | 29 December 2012 |

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|---|---------------------------------|----------------------------|--|
| Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards: Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters | 1 January 2013 | 11 December 2012 | 29 December 2012 |
| IFRS 10 Consolidated Financial Statements | 1 January 2014 | 11 December 2012 | 29 December 2012 |
| IFRS 11 Joint Arrangements | 1 January 2014 | 11 December 2012 | 29 December 2012 |
| IFRS 12 Disclosure of Interests in Other Entities | 1 January 2014 | 11 December 2012 | 29 December 2012 |
| IFRS 13 Fair Value Measurement | 1 January 2013 | 11 December 2012 | 29 December 2012 |
| IAS 27 Separate Financial Statements | 1 January 2014 | 11 December 2012 | 29 December 2012 |
| IAS 28 Investments in Associates and Joint Ventures | 1 January 2014 | 11 December 2012 | 29 December 2012 |
| Amendments to IAS 12 Income Taxes: Deferred Tax - Recovery of Underlying Assets | 1 January 2013 | 11 December 2012 | 29 December 2012 |
| IFRIC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine | 1 January 2013 | 11 December 2012 | 29 December 2012 |
| Amendments to IAS 1 Presentation of Items of Other Comprehensive Income | 1 July 2012 | 5 June 2012 | 6 June 2012 |
| Amendments to IAS 19 Employee Benefits | 1 January 2013 | 5 June 2012 | 6 June 2012 |
| Amendments to IFRS 7 Financial Instruments: Disclosures –Transfers of Financial Assets | 30 June 2011 | 22 November 2011 | 23 November 2011 |
| Improvements to IFRSs (Issued by IASB in May 2010) | 30 June 2010 / 31 December 2010 | 18 February 2011 | 19 February 2011 |
| IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments | 1 July 2010 | 23 July 2010 | 24 July 2010 |
| Revised IAS 24 Related Party Disclosures | 1 January 2011 | 19 July 2010 | 20 July 2010 |
| Amendment to IFRIC 14 Prepayments of a Minimum Funding Requirement | 1 January 2011 | 19 July 2010 | 20 July 2010 |
| Amendments to IFRS 1 Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters | 1 July 2010 | 30 June 2010 | 1 July 2010 |

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|---|------------------------------|----------------------------|--|
| Amendments to IFRS 1 Additional Exemptions for First-time Adopters | 1 January 2010 | 23 June 2010 | 24 June 2010 |
| Amendments to IFRS 2 Group Cash-settled Share-based Payment Transactions | 1 January 2010 | 23 March 2010 | 24 March 2010 |
| Improvements to IFRSs (Issued by IASB in April 2009) | 1 January 2010 | 23 March 2010 | 24 March 2010 |
| Amendment to IAS 32 Financial Instruments: Presentation: Classification of Rights Issues | 1 February 2010 | 23 December 2009 | 24 December 2009 |
| Amendments to IFRIC 9 and IAS 39 Embedded Derivatives | 1 January 2009 | 30 November 2009 | 1 December 2009 |
| IFRIC 18 Transfers of Assets from Customers | 1 November 2009 | 27 November 2009 | 1 December 2009 |
| Amendment to IFRS 7 Improving Disclosures about Financial Instruments | 1 January 2009 | 27 November 2009 | 1 December 2009 |
| IFRIC 17 Distributions of Non-Cash Assets to Owners | 1 November 2009 | 26 November 2009 | 27 November 2009 |
| Revised IFRS 1 First Time Adoption of IFRS | 1 January 2010 | 25 November 2009 | 26 November 2009 |
| Amendment to IAS 39 Financial Instruments: Recognition and Measurement: Eligible Hedged Items | 1 July 2009 | 15 September 2009 | 16 September 2009 |
| Amendment to IAS 39 Reclassification of Financial Assets: Effective Date and Transition | 13 September 2009 | 9 September 2009 | 10 September 2009 |
| IFRIC 15 Agreements for the Construction of Real Estate | 1 January 2010 | 22 July 2009 | 23 July 2009 |
| Revised IFRS 3 Business Combinations | 1 July 2009 | 3 June 2009 | 12 June 2009 |
| Amendments to IAS 27 Consolidated and Separate Financial Statements | 1 July 2009 | 3 June 2009 | 12 June 2009 |
| IFRIC 16 Hedges of a Net Investment in A Foreign Operation | 1 July 2009 | 4 June 2009 | 5 June 2009 |
| IFRIC 12 Service Concession Arrangements | 29 March 2009 | 25 March 2009 | 26 March 2009 |
| Improvements to IFRSs (issued by the IASB in May 2008) | 1 January 2009 / 1 July 2009 | 23 January 2009 | 24 January 2009 |
| Amendments to IFRS 1 and IAS 27 Cost of an Investment in a Subsidiary, Jointly-Controlled Entity or Associate | 1 January 2009 | 23 January 2009 | 24 January 2009 |

| IASB AND IFRS IC DOCUMENTS | EU effective date | Date of endorsement | Date of publication in the Official Journal |
|---|-------------------|---------------------|---|
| Amendments to IAS 32 and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation | 1 January 2009 | 21 January 2009 | 22 January 2009 |
| Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation | 1 January 2009 | 17 December 2008 | 18 December 2008 |
| IFRIC 14 IAS 19 The Limit of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction | 1 January 2009 | 16 December 2008 | 17 December 2008 |
| IFRIC 13 Customer Loyalty Programmes | 1 January 2009 | 16 December 2008 | 17 December 2008 |
| Amendment to IFRS 2 Share-Based Payment: Vesting Conditions and Cancellations | 1 January 2009 | 16 December 2008 | 17 December 2008 |
| Amendment to IAS 23 Borrowing Costs | 1 January 2009 | 10 December 2008 | 17 December 2008 |
| Amendments to IAS 39 and IFRS 7: Reclassification of Financial Instruments | 17 October 2008 | 15 October 2008 | 16 October 2008 |
| IFRS 8 Operating Segments | 1 January 2009 | 21 November 2007 | 22 November 2007 |
| IFRIC 11 IFRS 2: Group and Treasury Share Transactions | 1 March 2008 | 1 June 2007 | 2 June 2007 |
| IFRIC 10 Interim Financial Reporting and Impairment | 1 November 2006 | 1 June 2007 | 2 June 2007 |
| IFRIC 9 Reassessment of Embedded Derivatives | 1 June 2006 | 8 September 2006 | 9 September 2006 |
| IFRIC 8 Scope of IFRS 2 | 1 May 2006 | 8 September 2006 | 9 September 2006 |
| IFRIC 7 Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies | 1 March 2006 | 8 May 2006 | 9 May 2006 |
| Amendments to IAS 21 The Effect of Changes in Foreign Exchange Rates | 1 January 2006 | 8 May 2006 | 9 May 2006 |
| IFRS 7 Financial Instruments: Disclosures | 1 January 2007 | 11 January 2006 | 27 January 2006 |
| IFRIC 6 Waste Electrical and Electronic Equipment | 1 December 2005 | 11 January 2006 | 27 January 2006 |
| Amendments to IFRS 1 and IFRS 6 | 1 January 2006 | 11 January 2006 | 27 January 2006 |
| Amendments to IAS 39 and IFRS 4 Financial Guarantee Contracts | 1 January 2006 | 11 January 2006 | 27 January 2006 |

| IASB AND IFRS IC DOCUMENTS | EU effective date | Date of endorsement | Date of publication in the Official Journal |
|--|--------------------------|-------------------------------|--|
| Amendment to IAS 1 Capital Disclosures | 1 January 2007 | 11 January 2006 | 27 January 2006 |
| Amendment to IAS 39 Cash Flow Hedge Accounting | 1 January 2006 | 21 December 2005 | 22 December 2005 |
| Amendment to IAS 39 The Fair Value Option | 1 January 2005 | 15 November 2005 ⁴ | 16 November 2005 |
| IFRIC 5 Interests in Decommissioning Funds | 1 January 2006 | 8 November 2005 | 24 November 2005 |
| IFRIC 4 Determining whether an arrangement contains a lease | 1 January 2006 | 8 November 2005 | 24 November 2005 |
| Amendments to IAS 19 Actuarial Gains and Losses, Group Plans and Disclosures | 1 January 2006 | 8 November 2005 | 24 November 2005 |
| IFRS 6 Mineral Resources | 1 January 2006 | 8 November 2005 | 24 November 2005 |
| Amendment to IAS 39 Transition and Initial Recognition of Financial Assets and Financial Liabilities | 1 January 2005 | 25 October 2005 | 26 October 2005 |
| Amendment to SIC 12 | 1 January 2005 | 25 October 2005 | 26 October 2005 |
| IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments | 1 January 2005 | 7 July 2005 | 8 July 2005 |
| IFRS 2 Share-based Payments | 7 February 2005 | 4 February 2005 | 11 February 2005 |
| Amendments to IASs 1, 2, 8, 10, 16, 17, 21, 24, 27, 28, 31, 33, and 40. | 1 January 2005 | 29 December 2004 | 31 December 2004 |
| IAS 32 Financial Instruments: Disclosure and Presentation | 1 January 2005 | 29 December 2004 | 31 December 2004 |
| IFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities | 1 January 2005 | 29 December 2004 | 31 December 2004 |
| IFRS 5 Non-current Assets Held for Sale and Discontinued Operations | 1 January 2005 | 29 December 2004 | 31 December 2004 |
| IFRS 4 Insurance Contracts | 1 January 2005 | 29 December 2004 | 31 December 2004 |
| Amendments to IASs 36 and 38 | 1 January 2005 | 29 December 2004 | 31 December 2004 |
| IFRS 3 Business Combinations | 1 January 2005 | 29 December 2004 | 31 December 2004 |

⁴ Two parts of IAS 39 were not endorsed in 2004. One of those parts was subsequently endorsed in December 2005 at the same time as Amendment to IAS 39: The Fair Value Option. The other part relates to hedge accounting.

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|--|--------------------------|-------------------------------|--|
| IAS 39 Financial Instruments: Recognition and Measurement | 1 January 2005 | 19 November 2004 ⁵ | 9 December 2004 |
| IFRS 1 First-time Adoption of International Financial Reporting Standards | 7 May 2004 | 6 April 2004 | 17 April 2004 |
| Extant standards and interpretations as at 1 March 2002, other than IAS 32 and 39 and related interpretations. (In other words, IASs 1, 2, 7, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 40 and 41; and SIC 1, 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32 and 33.) | 16 October 2003 | 29 September 2003 | 13 October 2003 |