

IASB work plan update for July 2014

Current status

The revised time table for the major projects is now as follows:

Project	Current status	Next project step	Expected timing
<u>Conceptual Framework — Comprehensive IASB project</u>	Redeliberations	Exposure draft	Q4 2014
<u>Financial instruments — Macro hedge accounting</u>	Discussion paper	Public consultation	Q2 and Q3 2014
<u>Insurance contracts</u>	Re-exposure	Redeliberations	Q2 2014
<u>Leases</u>	Re-exposure	Redeliberations	Q2 2014
<u>Disclosure initiative — Amendments to IAS 1</u>	Exposure draft	Redeliberations	Q3 2014
<u>Disclosure initiative — Reconciliation of liabilities from financing activities</u>	Redeliberations	Exposure draft	Q4 2014