Financial Crisis related projects	*2011 April*	*2011 May*	*2011 June*	*2011 H2+*	*MoU*	*Joint*
Financial instruments (IAS 39 replacement)						
Impairment [Supplement, comments due 1 April 2011]			Ballot	Publish IFRS	✓	✓
Hedge accounting					✓	✓
Asset and liability offsetting [ED, comments due 28 April 2011]					✓	✓
Consolidation						
Replacement of IAS 27	Publish IFRS 10				✓	✓
Disclosure of interests in other entities	Publish IFRS 12					
Investment companies		Publish ED				✓
Fair value measurement	Publish IFRS 13				✓	✓

Memorandum of Understanding projects	*2011 April*	*2011 May*	*2011 June*	*2011 H2+*	*MoU*	*Joint*
Financial statement presentation (Presentation of OCI)	Publish amended IAS 1					
Leases			Ballot	Publish IFRS	✓	✓
Revenue recognition			Ballot	Publish IFRS	✓	✓
Joint ventures	Publish IFRS 11				✓	
Post-employment benefits	Publish amended IAS 19				✓	

Other projects	*2011 April*	*2011 May*	*2011 June*	*2011 H2+*	*MoU*	*Joint*
Insurance contracts			Ballot	Publish IFRS		✓
Annual improvements 2009-2011		Publish ED				

Agenda consultation	*2011 April*	*2011 May*	*2011 June*	*2011 H2+*
Three-yearly public consultation		Publish RV		

Key

AD Agenda Decision (to add the topic to the active agenda)
Ballot All Board decisions and formal voting completed
DP Discussion Paper
IFRS International Financial Reporting Standard
RV Request for Views
PS IFRS Practice Statement
ED Exposure Draft
RT Roundtables
TBD To be determined