

Appendix no. (1)

International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs)

| No. | Title | Effective Date |
|--------|--|----------------|
| IFRS 1 | First time Adoption of International Financial Reporting Standards | 01/01/04 |
| IFRS 2 | Share-based payment | 01/01/04 |
| IFRS 3 | Business Combination | 01/01/04 |
| IFRS4 | Insurance contract | 01/01/05 |
| IFRS5 | Non-current Assets Held for Sale and Discontinued Operations | 01/01/05 |
| IAS 1 | Presentation of Financial Statements | 01/01/05 |
| IAS 2 | Inventories | 01/01/05 |
| IAS 7 | Cash Flow Statements | 01\01\94 |
| IAS10 | Accounting Policies, Change in accounting Estimates and Errors | 01/01/05 |
| IAS11 | Events After Balance Sheet Date | 01/01/05 |
| IAS12 | Construction Contracts | 01/01/95 |
| IAS14 | Income Tax | 01/01/98 |
| IAS16 | Segmental Reporting | 01/07/98 |
| IAS17 | Property, Plant and Equipment | 01/01/05 |
| IAS18 | Leases | 01/01/05 |
| IAS19 | Revenue | 01/01/95 |
| IAS20 | Employee Benefits | 01/01/99 |
| IAS21 | Accounting for Government Grants and Disclosure of Government Assistance | 01/01/84 |
| IAS22 | The Effect of Change in Foreign Exchange Rates | 01/01/05 |
| IAS23 | Borrowing Cost | 01\01\95 |
| IAS24 | Related Party Disclosures | 01/01/05 |
| IAS26 | Accounting Reporting by Retirements Benefits Plans | 01\01\88 |

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| IAS27 | Consolidated and Separate Financial statements | 01/01/05 |
| IAS28 | Investments in Associations | 01/01/05 |
| IAS29 | Financial Reporting in Hyperinflationary Economies | 01\01\90 |
| IAS30 | Disclosures in Financial Statements of Banks and Similar Financial Institutions | 01/01/91 |
| IAS31 | Interest in Joint Venture | 01/01/05 |
| IAS32 | Financial Instruments: Disclosure and Presentation | 01/01/05 |
| IAS33 | Earning Per Share | 01/01/05 |
| IAS34 | Interim Financial Reporting | 01/01/99 |
| IAS36 | Impairment of Assets | 31/03/2004 |
| IAS37 | Provisions, Contingent Liabilities and Contingent Assets | 01/07/99 |
| IAS38 | Intangible Assets | 31/03/2004 |
| IAS39 | Financial Instruments: Recognition and Measurement | 01/01/05 |
| IAS40 | Investment Property | 01/01/05 |
| IAS41 | Agriculture | 01/01/2003 |