

Agenda for the convergence discussions between an EFRAG delegation and representatives of the IASB

WEDNESDAY 16 APRIL 2008 9.00hrs – 11.00hrs

- 1 Update on PAAinE Activities
- 2 IASB work plan
 - (a) The possible need to renegotiate the IASB/FASB MoU
 - (b) Some questions about the existing work plan
 - (i) Management commentary
 - (ii) Impairment
 - (iii) Fair value measurement and measurement generally
 - (iv) Review of IAS 37?
 - (v) Parent perspective v Entity perspective
- 3 Cross cutting issues—a discussion
- 4 Current market issues—a discussion
- 5 Effect studies