

The IFRIC meeting agenda and timetable for individual agenda items is posted in advance of the meeting on the IASB Website but is subject to change. Observers are encouraged to check the Website shortly before the meeting for last minute changes. The timing of sessions may change on the day of the meeting (without notice) if previous sessions take less or more time than anticipated. IASB cannot accept any responsibility for losses or inconvenience caused by changes to timing or difficulties in accommodating members of the public.

IFRIC Meeting
Thursday 10 January and Friday 11 January 2008
Agenda and Running Order
(Posted 03 January 2008)
IASB Offices - 30 Cannon Street, London (Boardroom)

Thursday 10 January

| Time | Agenda Item |
|---------------|---|
| 10.00 – 10.15 | Introduction |
| 10.15 – 12.30 | D21 <i>Real Estate Sales</i> <ul style="list-style-type: none"> • Analysis of comment letters and first redeliberations (Agenda Paper 2A – 2E) |
| 11.15 – 11.30 | Tea/coffee break |
| 12.30 – 13.00 | Review of Tentative Agenda Decision published in September IFRIC Update IAS 19 <i>Employee Benefits</i> (Agenda Paper 3) <ul style="list-style-type: none"> • Death in service benefits |
| 13.00 – 14.00 | Lunch |
| 14.00 – 16.15 | Review of Tentative Agenda Decisions published in November IFRIC Update Cover note (Agenda Paper 4) The IFRIC will re-deliberate its tentative agenda decisions (published in the light of any comments received from constituents) |
| | IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> • Pension promises based on performance hurdles (Agenda Paper 4A) |
| | IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> • Deposits on returnable containers (Agenda Paper 4B) |
| | IAS 23 <i>Borrowing Costs</i> <ul style="list-style-type: none"> • Foreign exchange and capitalisable borrowing costs (Agenda Paper 4C) |
| | IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> • Definition of plan assets (Agenda Paper 4D) |
| | <ul style="list-style-type: none"> • IAS 39 <i>Financial Instruments: Recognition and Measurement</i> Scope of IAS 39 paragraph 2(g) (Agenda Paper 4E) |
| 16.15 – 16.30 | Tea/coffee break |

Running order for Thursday 10 January continues on next page

Thursday 10 January (cont'd)

| Time | Agenda Item |
|---------------|--|
| 16.30 – 17.15 | Staff Recommendations for Tentative Agenda Decisions |
| | IAS 19 Employee Benefits <ul style="list-style-type: none">• Settlements (Agenda Paper 7A) |
| | IAS 7 Statement of Cash Flows <ul style="list-style-type: none">• Classification of Expenditures (Agenda Paper 7B) |

Friday 11 January

| Time | Agenda Item |
|---------------|---|
| 09.00 – 11.00 | D22 <i>Hedges of a Net Investment in a Foreign Operation</i> <ul style="list-style-type: none">• Analysis of comment letters and first redeliberations (Agenda Paper 6A and 6B) |
| 11.00 – 11.15 | Tea/coffee break |
| 11.15 – 11.45 | Administrative Session <ul style="list-style-type: none">• IFRIC work in progress (Agenda Paper 5) |