

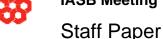
Agenda reference

Date

13

June 2009

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**Annual Improvements** Project Cover note Topic

## June Board meeting agenda papers

D.1.

- During the June 2009 Board meeting, the staff will present **five** agenda papers 1. related to the Annual Improvements project. The papers include the staff's analysis of issues received. If the Board approves, these issues will be balloted for potential inclusion in the proposed exposure draft Improvements to IFRSs to be published in August 2009.
- 2. The issues to be discussed (see referenced agenda paper for detailed analysis):

Agenda Paper Reference	Relevant Standard	Topic	Staff Member
13A	IAS 28	Venture capital consolidations and partial use of fair value through profit or loss	Michael Kraehnke
13B	IAS 28/ IAS 27	Impairment of investments in associates	Michael Kraehnke
13C	IFRS 3 (revised 2008)	Contingent consideration of an Acquiree ("pre-existing contingent consideration")	Masashi Oki
13D	IFRS 1	Accounting for privatisation	Dora Cheung
13E	IFRS 1	Accounting policy changes in the year of adoption	Tricia O'Malley

This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the IASB.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IASB.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB Update. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.