

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 5 March 2009**  
**Agenda and Running Order**

**IASB Offices - 30 Cannon Street, London (Boardroom)**

**Thursday 5 March 2009**

<b>Time</b>	<b>Agenda Item</b>
10:00 – 10:15	Introduction (Agenda Paper 1)
10:15 – 10:30	Update on IFRIC projects since November 2008 meeting (Agenda Paper 2)
10:30 – 12:00 (Including 15 min break)	Compliance costs for REACH (Agenda Paper 3)
12:00 – 13:00	Lunch
13:00 – 14:00	<b>Review of Tentative Agenda Decisions published in November IFRIC Update</b> (Agenda Paper 4)
	• Customer-related intangible assets (Agenda Paper 4A)
	• Potential effect of IFRS 3 (as revised in 2008) and IAS 27 (as amended in 2008) on equity method accounting (Agenda Paper 4B)
	• Classification of puttable and perpetual instruments (Agenda Paper 4C)
	• Regulatory assets and liabilities (Agenda Paper 4D)
	• Derecognition of financial assets (Agenda Paper 4E)
	• Fair Value Measurement of Financial Instruments in Inactive Markets (Agenda Paper 4F)

*Agenda for Thursday 5 March 2009 continues on next page*

**Thursday 5 March 2009 (Cont'd)**

14:00 – 16:30 (Including 15 minute break)	<b>Staff Recommendations for Tentative Agenda Decisions</b> (Agenda Paper 5)
	<ul style="list-style-type: none"><li>• Determination of cash equivalents (Agenda Paper 5A)</li></ul>
	<ul style="list-style-type: none"><li>• Classification of tonnage taxes (Agenda Paper 5B)</li></ul>
	<ul style="list-style-type: none"><li>• IDisclosure of idle assets and construction in progress (Agenda Paper 5C)</li></ul>
	<ul style="list-style-type: none"><li>• Venture capital consolidations and partial use of fair value through profit or loss (Agenda Paper 5D)</li></ul>
	<ul style="list-style-type: none"><li>• Participation rights and calculation of the effective interest rate (Agenda Paper 5E)</li></ul>
	<ul style="list-style-type: none"><li>• Classification of failed loan syndications (Agenda Paper 5F)</li></ul>
	<ul style="list-style-type: none"><li>• Discount rate assumptions used in fair value calculations (Agenda Paper 5G)</li></ul>
	<ul style="list-style-type: none"><li>• Voluntary prepaid contributions under a minimum funding requirement (Agenda Paper 5H)</li></ul>
	<ul style="list-style-type: none"><li>• Accounting for sales costs (Agenda Paper 5I)</li></ul>
16:30 – 17:00	<b>Administrative Session</b> <ul style="list-style-type: none"><li>• IFRIC work in progress (Agenda Paper 6)</li></ul>