

**Thursday 5 November**

Time	Agenda Item
10.00 – 10.15	Introduction
10.15 – 11.45	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none">• Accounting for stripping costs in the production phase – preliminary discussion (Agenda Paper 2A)
11.45 – 12.45	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none">• Debt to equity swap – D25 Comment letter analysis (Agenda Paper 3)
12.45 – 13.45	Lunch
13.45 – 14.15	Review of Tentative Agenda Decisions published in September IFRIC Update
	IAS 23 <i>Borrowing Costs</i> <ul style="list-style-type: none">• Meaning of “general borrowings” (Agenda Paper 4A)
	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none">• Write down of a disposal group (Agenda Paper 4B)
	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none">• Measurement of NCI (Agenda Paper 4C)• Un-replaced and voluntarily replaced share-based payment awards (Agenda Paper 4D)

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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.

Time	Agenda Item
14.15 – 18.00 (including break)	Staff Recommendations for Tentative Agenda Decision
	IAS 39 <i>Financial Instruments Recognition and Measurement</i> <ul style="list-style-type: none"> • Unit of account for forward contracts with volumetric optionality (Agenda Paper 5)
	IAS 38 <i>Intangible Assets</i> <ul style="list-style-type: none"> • Amortisation method (Agenda Paper 6)
	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> • Cover note (Agenda Paper 7) • Where manner of settlement is contingent on future events (Agenda Paper 7A) • Measurements of employee share-based transactions with cash alternatives (Agenda Paper 7B)
	IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> • Presentation of comparatives when applying the ‘pooling of interests’ method (Agenda Paper 8A) • Combined Financial Statements and Redefined Reporting Entities (Agenda Paper 8B)
	IAS 18 <i>Revenue</i> <ul style="list-style-type: none"> • Receipt of a dividend of treasury shares (Agenda Paper 9)
	IFRS 4 <i>Insurance Contracts</i> and IAS 32 <i>Financial Instruments Presentation</i> <ul style="list-style-type: none"> • Scope issue for investments in REITs (Agenda Paper 10)
	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> • Fixed for fixed’ condition (Agenda Paper 14)

(Agenda Paper 12 and 13 are not used)

Friday 6 November

Time	Agenda Item
09.00 – 10.00	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> • Accounting for stripping costs in the production phase -tentative agenda decision (Agenda Paper 2B)
10.00 – 10.30	<ul style="list-style-type: none"> • Sweep Issues – Debt to equity swap – comment letter analysis
10.30 – 11.00	Administrative Session <ul style="list-style-type: none"> • IFRIC work in progress (Agenda Paper 11)