

**Agenda for meeting between
representatives of the IASB and an EFRAG delegation
to discuss convergence-related issues**

19 October 2009

1 Convergence

- Implications of G20 and FSB statements
- Achieving high-quality standards

2 Crisis-related issues

- IAS 39 Replacement:
- (a) Classification and Measurement:
- (b) Impairment
- (c) Hedge Accounting
- Consolidations and Derecognition

3 Financial statement presentation

- Field-testing results
- OCI Presentation

4 IASB Work Programme

- Volume Overload
- Income Tax project
- Liabilities project
- Emissions trading
- Other projects

5 Update on pan-European proactive work