

**Thursday 4 March**

Time	Agenda Item
10.15 – 12.00	Introduction
	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none">Accounting for production phase stripping costs in the mining industry – scope (Agenda Paper 2A–2B)
	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none">Vesting and non-vesting conditions (Agenda Paper 3–3B)
12:00 – 13:00	Review of Tentative Agenda Decisions published in January IFRIC Update
	IAS 21 <i>The Effects of changes in Foreign Exchange Rates</i> <ul style="list-style-type: none">Determination of functional currency of investment holding company (Agenda Paper 4A)
	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none">Debt/equity classification of instruments with obligation to deliver cash at the discretion of shareholders (Agenda Paper 4B)
	IAS 36 <i>Impairment of Assets</i> <ul style="list-style-type: none">Transition provisions for IFRS 8 amendment (Agenda Paper 4C)
	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 4D)
13.00 – 14.00	Lunch

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Thursday 4 March (continued)

Time	Agenda Item
14:00 – 16:45 (including 15 minute coffee/ tea break)	Annual Improvements 2008 – 2010 Cycle (Agenda Paper 5)
	Comment analysis for minor issues: (Agenda Paper 5A) <ul style="list-style-type: none"> • Accounting policy changes in the year of adoption (IFRS 1) • Clarification of statement of changes in equity (IAS 1) • Transition requirements for amendments made as a result of IAS 27R to IAS 21, IAS 28 and IAS 31 • Fair value of award credit (IFRIC 13)
	<i>IFRS 3 Business Combinations</i> <ul style="list-style-type: none"> • Un-replaced and voluntarily replaced share-based payment awards (comment letter analysis) (Agenda Paper 5B) • Measurement of NCI (review of examples) (Agenda Paper 5C)
	<i>IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none"> • Loss of significant influence over an associate or jointly controlled entity (comment letter analysis) (Agenda Paper 5D)
	<i>IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors</i> <ul style="list-style-type: none"> • Change in terminology to the qualitative characteristics (Agenda Paper 5E)
	<i>IAS 40 Investment Property</i> <ul style="list-style-type: none"> • Change from fair value model to cost model (comment letter analysis) (Agenda Paper 5F)
	<ul style="list-style-type: none"> • Respondents to the invitation to comment (Agenda Paper 5G)
16:45 – 18:00 (continued on Friday morning as needed)	Staff Recommendations for Tentative Agenda Decision
	<i>IFRS 1 First-time adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> • Accounting for costs included in self-constructed assets on transition (Agenda Paper 6A)
	<i>IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none"> • Reversal of impairment losses relating to goodwill (Agenda Paper 6B)
	<i>IAS 12 Income Taxes</i> <ul style="list-style-type: none"> • Tax effect of distributions to equity holders (Agenda Paper 6C)
	<i>IAS 1 Presentation of Financial Statements</i> <ul style="list-style-type: none"> • Comparative information (Agenda Paper 6D)

Friday 5 March

Time	Agenda Item
9:00 – 12:15 (including 15 minute coffee/ tea break)	Staff Recommendations for Tentative Agenda Decision (continued from Thursday afternoon as needed)
	Annual Improvements 2009 – 2011 Cycle (Agenda Paper 7)
	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>
	<ul style="list-style-type: none"> • Hard wire dates (Agenda Paper 7A)
	IFRS 3 <i>Business Combinations</i>
	<ul style="list-style-type: none"> • Contingent consideration and first-time adoption (Agenda Paper 7B)
	IFRS 8 <i>Operating Segments</i>
	<ul style="list-style-type: none"> • Determination of scope (Agenda Paper 7C)
12.15 – 12.30	IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>
	<ul style="list-style-type: none"> • Repayment of investment/CTA (Agenda Paper 7D)
	IAS 26 <i>Accounting and Reporting by Retirement Benefit Plans</i>
	<ul style="list-style-type: none"> • Valuation of plan assets (Agenda Paper 7E)
	IAS 34 <i>Interim Financial Reporting</i>
	<ul style="list-style-type: none"> • Consistency in disclosure of total segment assets (Agenda Paper 7F)
	Administrative Session
	<ul style="list-style-type: none"> • IFRIC work in progress (Agenda Paper 8)
	<ul style="list-style-type: none"> • Criteria for Annual Improvements (Agenda Paper 9)