

Thursday 2 September 2010

Time	Agenda Item
10:00-10:15	Administrative Session
	<ul style="list-style-type: none"> • Introduction • Opening remarks • Administrative matters • Minutes of July 2010 meeting (July IFRIC Update)
10:15-13:00	Active Committee Projects
	<p>IFRS 2 <i>Share-based Payment</i></p> <ul style="list-style-type: none"> • Vesting and non-vesting conditions (Agenda paper 2- 2C) • Accounting for share-based payment awards upon an entity's termination of an employee (Agenda Paper 3) <p>IAS 27 <i>Consolidated and Separate Financial Statements</i></p> <ul style="list-style-type: none"> • Put options written over non-controlling interests (Agenda Paper 4A – 4E + Att)
13:00 – 14:00	Lunch
14:00-15:00	<p>IAS 27 <i>Consolidated and Separate Financial Statements</i></p> <ul style="list-style-type: none"> • Put options written over non-controlling interests (Agenda Paper 4A – 4E + att)
15:00 – 16:00	Review of Tentative Agenda Decisions published in July IFRIC Update
	<p>IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i></p> <ul style="list-style-type: none"> • Repeat application of IFRS 1 (Agenda Paper 5 and attachments) <p>IAS 12 <i>Income Taxes</i></p> <ul style="list-style-type: none"> • Recognising deferred tax assets for unrealised losses on AFS debt securities (Agenda Paper 6 and attachments) <p>IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i></p> <ul style="list-style-type: none"> • Repayment of investment (Agenda Paper 7 and attachments)
16:00 -16:15	Coffee/Tea break
16:15 – 18:00 (continued on Friday morning as needed)	New Items for initial consideration
	<p>IAS 1 <i>Presentation of Financial Statements</i></p> <ul style="list-style-type: none"> • Encouraged v required disclosures (Agenda paper 8)
16:15-18:00	New items for initial consideration (continued)
	<p>IAS 1 <i>Presentation of Financial Statements</i></p> <ul style="list-style-type: none"> • Comparatives in financial statements (Agenda Paper 9) <p>IAS 36 <i>Impairment of Assets</i></p> <ul style="list-style-type: none"> • Accounting for impairment testing of goodwill when non-controlling interests are recognised (Agenda Paper 10)

Friday 3 September 2010

Time	Agenda Item
9:00-9:30 (Continued from Thursday if needed)	Active Committee Projects (Continued) IFRS 2 Share-based Payment <ul style="list-style-type: none"> • Vesting and non-vesting conditions (Agenda Paper 2 – 2C) IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> • Put options written over non-controlling interests (Agenda Paper 4A -4E +att)
9:30 – 11:00	New Items for Initial Consideration (continued) IAS 24 <i>Related Party Disclosures</i> <ul style="list-style-type: none"> • Key management personnel (Agenda Paper 11) IAS 36 <i>Impairment of Assets</i> <ul style="list-style-type: none"> • Calculation of value in use (Agenda Paper 12) IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> • Accounting for statutory employee profit sharing arrangements (Agenda Paper 13)
11:00 – 11:15	Coffee/tea break
11:15 – 11:45	New Items for initial consideration (continued) IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> • Share-based payment awards settled net of tax withholdings (Agenda Paper 14) IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> • Current/non-current classification of callable term loan (Agenda Paper 16) Administrative Session <ul style="list-style-type: none"> • Committee work in progress (Agenda Paper 15)

* The Agenda for the September 2010 committee meeting was updated on 31 August 2010 to add Agenda Papers 2C, 4E and attachment and remove Agenda Paper 15.