

Second Meeting of the IASB Emerging Economies Group

December 19-20, 2011 New Delhi, India

AGENDA (Draft)

Venue: Desire Hall, Le Meridien New Delhi, India

Host: Mr. Wayne Upton

| TIME | EVENT | PRESENTER |
|------------------------------|--|------------------|
| December 19 (Monday) | | |
| 09:00-09:15 | Address by hosting country | ICAI |
| 09:15-09:30 | Reports of the Liaison Office | Yang Min |
| 09:30-10:00 | Presentation: Foreign Currency Accounting | KASB |
| 10:00-10:15 | IASB presentation: Foreign Currency Accounting | Wayne Upton |
| 10:15-10:30 | Coffee Break | |
| 10:30-11:30 | Discussion: Foreign Currency Accounting | All |
| 12:00-13:30 | Working Lunch | |
| 14:00-16:30 | Discussion: Foreign Currency Accounting | All |
| 16:30-16:45 | Coffee Break | |
| 16:45-17:15 | Administrative Issue: will the outcome of the EEG meeting be released to the public and how? | All |
| 17:15-17:30 | Next EEG Meeting: Topics and Arrangements | All |
| 18:00-20:00 | Welcome Dinner | |
| December 20 (Tuesday) | | |
| 09:00-09:45 | Discussion: Land interests | Indonesia |
| 09:45-10:30 | Discussion: IFRIC 12 on service concession arrangements | Wayne Upton |
| 10:30-10:45 | Coffee Break | |
| 10:45-11:30 | Discussion: IFRIC 15 on revenue recognition | Wayne Upton |
| 11:30-11:45 | Discussion and approval of the Communiqué | All |
| 11:45-12:00 | Summary of the meeting | Ian Mackintosh |