

Date 13-14 | March | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[09 March 2012]

13 March 2012

| Time | Agenda item | Agenda ref. |
|------------------|---|-------------|
| 10.00 – 10.15 | Introduction | |
| | Active Committee Projects | |
| 10.15 – 11.30 | IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRIC 6 <i>Liabilities arising from Participating in a Specific Market— Waste Electrical and Electronic Equipment</i> | |
| | <ul style="list-style-type: none"> Levies charged for participation in a specific market – date of recognition of Liability | 2 |
| | <ul style="list-style-type: none"> Supplementary document | 2B |
| | Items for continuing consideration | |
| 11.30 – 12.45 | IFRIC 12 <i>Service Concession Arrangements</i> : Payments made by an operator in a service concession arrangement | |
| | <ul style="list-style-type: none"> Cover paper and summary | 3 |
| | <ul style="list-style-type: none"> Financial asset only model | 3A |
| | <ul style="list-style-type: none"> Intangible asset only model | 3B |
| | <ul style="list-style-type: none"> Intangible and financial asset model | 3C |
| 12.45 – 13.45 | Lunch | |
| 13.45– 14.45 | IFRS 11 <i>Joint Arrangements</i> | |
| | <ul style="list-style-type: none"> Acquisition of interest in joint operation | 4 |
| 14.45– 15.45 | IAS 28 <i>Investments in Associates</i> | |
| | <ul style="list-style-type: none"> Application of the equity method when an associate's equity changes outside of comprehensive income | 5 |

Date 13-14 | March | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[09 March 2012]

13 March 2012 (continued)

| | | |
|-----------------|---|---|
| 15.45- 16.00 | Break | |
| 16.00 – | IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i> | |
| 16.45 | • Revenue-based depreciation method | 6 |
| 16.45– | IAS 7 <i>Statement of Cash Flows</i> | |
| 17.45 | • Review of requests in relation to IAS 7 | 7 |

Date 13-14 | March | 2012

AGENDA

[09 March 2012]

Location IASB
30, Cannon Street
London EC4M 6XH
UK

14 March 2012

| Time | Agenda item | Agenda ref. |
|--|---|-------------|
| New items for initial consideration | | |
| 09.00-09.45 | IAS 1 <i>Presentation of Financial Statements</i> and IAS 12 <i>Income Taxes</i> | |
| | <ul style="list-style-type: none"> Presentation of payments of non-income taxes Supplement—Updates on outreach activity for the issue of presentation of payments of non-income taxes | 8 8A |
| 09.45-10.30 | IAS 12 <i>Income Taxes</i> | |
| | <ul style="list-style-type: none"> Accounting for market value uplifts on assets that are to be introduced by a new tax regime Supplement—Updates on outreach activity for the issue of accounting for market value uplifts on assets that are to be introduced by a new tax regime | 9 9A |
| 10.30-11.30 | IAS 16 <i>Property, Plant and Equipment</i> , IAS 38 <i>Intangible Assets</i> and IAS 17 <i>Leases</i> | |
| | <ul style="list-style-type: none"> Purchase of right to use land | 10 |
| 11.30-11.45 | Break | |
| 11.45-12.30 | IAS 39 <i>Financial Instruments: Recognition and Measurement</i> and IFRS 9 <i>Financial Instruments</i> | |
| | <ul style="list-style-type: none"> Term-extending options in fixed rate debt instruments | 11 |
| 12.30-13.15 | IAS 27 <i>Consolidated and Separate Financial Statements</i> and SIC 13 <i>Jointly Controlled Entities—Non-Monetary Contributions by Venturers</i> | |
| | <ul style="list-style-type: none"> Definition of the term ‘non-monetary asset’ | 12 |

Date 13-14 | March | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[09 March 2012]

14 March 2012 (Continued)

| | | |
|--------|---|-----|
| 13.15- | Administrative Session | |
| 14.15 | <ul style="list-style-type: none">• Committee work in progress | 13A |
| | <ul style="list-style-type: none">• IFRS Interpretations Committee's activity in 2011 | 13B |
| | <ul style="list-style-type: none">• Proposed new agenda criteria | 13C |
