

AGENDA

[02 December 2013]

| Date | Thursday 12 December |
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| Location | IASB Boardroom, First Floor 30 Cannon Street London EC4M 6XH |

Thursday 12 December [IASB only]

| Time UK | Agenda item | Agenda ref. |
|-----------------|---|-------------|
| 09.00- 09.30 | Post Implementation Review of IFRS 3 | 13 |
| 09.30- 09.45 | IFRIC Update | 12 |
| 09.45- 10.30 | IAS 28 Investments in Associates and Joint Ventures – Equity method: Share of other net asset changes | 12A |
| 10.30- 10.40 | IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets – Clarification of Methods of Depreciation and Amortisation–Due Process consideration | 12B |
| 10.40- 11.00 | IAS 19 Employee Benefits – Determination of discount rate | 12C |
| 11.00- 11.20 | IFRS 1 First-time Adoption of International Financial Reporting Standards—short term exemptions from IFRSs | 12D |
| 11.20- 12.20 | Impairment | 5 |
| 12.20- 13.00 | Lunch | |
| 13.00- 13.30 | Classification and Measurement | 6 |
| 13.30- 14.30 | Fair Value Measurements (Portfolios) | 11 |