

---

**Date** 16 - 17 | June | 2013
 

---

**Location** IASB  
30, Cannon Street  
London EC4M 6XH  
UK
 

---

# AGENDA

05 July 2013

## 16 July 2013

Time	Agenda item	Agenda ref.
10.00-	<b>Introduction</b>	1
10.10	<ul style="list-style-type: none"> <li>Opening remarks</li> <li>Administrative matters</li> <li>Welcome to new IFRS IC Members</li> <li>Minutes of May 2013 meeting</li> </ul>	
<b>Tentative Agenda Decisions to finalise</b>		
10.10-	IAS 19 <i>Employee Benefits</i>	2
10.15	<ul style="list-style-type: none"> <li>Post vs. Pre-tax discount rate</li> </ul>	
<b>Redeliberation of proposed amendments</b>		
10.15-	IFRS 10 <i>Consolidated Financial Statements/</i>	3
11.00	<ul style="list-style-type: none"> <li>Proposed amendments to IFRS 10 and IAS 28 Sale or contribution of assets between an investor and its associate or joint venture</li> </ul>	
11.00-	IAS 16 <i>Property, Plant and Equipment /</i> IAS 38 <i>Intangible Assets</i>	6
11.45	<ul style="list-style-type: none"> <li>Limited scope amendment to IAS 16 and IAS 38 – Clarification of acceptable methods of depreciation and amortisation</li> </ul>	
11.45-	IFRS 11 <i>Joint Arrangements</i>	4
12.30	<ul style="list-style-type: none"> <li>Acquisition of an interest in a joint operation</li> </ul>	
12.30-	IAS 28 <i>Investments in Associates and Joint Ventures</i>	5
13.15	<ul style="list-style-type: none"> <li>Limited scope amendments to IAS 28 – Equity method: Share of other net asset changes</li> </ul>	
13.15-	<b>Lunch</b>	
14.15		

---

**Date** 16 - 17 | June | 2013
 

---

**Location** IASB  
30, Cannon Street  
London EC4M 6XH  
UK
 

---

# AGENDA

05 July 2013

## 16 July 2013 (continued)

Time	Agenda item	Agenda ref.
<b>Items for continuing consideration</b>		
14.15- 14.45	IAS 40 <i>Investment Property</i> <ul style="list-style-type: none"> <li>Accounting for a structure that appears to lack the physical characteristics of a building</li> </ul>	10
14.45- 14.55	IAS 7 <i>Statement of Cash Flows</i> <ul style="list-style-type: none"> <li>Items recommended not to be included in annual improvements ED (2012-2014 cycle) Classification of expenditures IAS 7</li> </ul>	Oral update
14.55- 15.25	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> <li>Employee benefit plans with a guaranteed return on contributions or notional contributions</li> </ul>	7
15.25- 16.25	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> <li>Discount rate: High Quality Corporate Bonds</li> <li>Discount rate: Regional market / currency zone</li> </ul>	11, 11A
16.25- 16.55	IFRS 7 <i>Financial Instruments: Disclosures</i> <ul style="list-style-type: none"> <li>Applicability of the amendments to IFRS 7 to condensed interim financial statements</li> </ul>	16
<b>Items for initial consideration</b>		
16.55- 17.30	IFRS 10 <i>Consolidated Financial Statements</i> / IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> <li>Puttable instruments that are non-controlling interests</li> </ul>	15

---

**Date** 16 - 17 | June | 2013
 

---

**Location** IASB  
30, Cannon Street  
London EC4M 6XH  
UK
 

---

# AGENDA

05 July 2013

**17 July 2013**

Time	Agenda item	Agenda ref.
<b>Items for initial consideration</b>		
09.00-	IFRS 10 Consolidated Financial Statements/	14
09.30	IFRS 11 Joint Arrangements <ul style="list-style-type: none"> <li>Transitional provisions: Impairment, foreign exchange and borrowing costs</li> </ul>	
09.30- 10.10	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> <li>Presentation of items of other comprehensive income arising from equity accounted investments</li> </ul>	12
10.10- 10.55	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> <li>Classification of mandatorily convertible instruments with an issuer option to convert into the maximum fixed number of shares</li> </ul>	17
10.55- 11.40	IAS 32 <i>Financial Instruments: Presentation</i> / IAS 39 <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> <li>Classification of instruments to convert into a variable number of shares upon a 'non-viability' contingent event</li> </ul>	18
11.40- 11.55	<b>Administrative Session</b> <ul style="list-style-type: none"> <li>Interpretations Committee work in progress</li> </ul>	19

**Agenda papers 8, 9, 13 are not discussed during this meeting**