
Date 14 - 15 | May | 2013

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

As at 07 May 2013

14 May 2013

Time	Agenda item	Agenda ref.
10.00-	Introduction	1
10.10	<ul style="list-style-type: none"> Opening remarks Administrative matters Minutes of January 2013 meeting 	
Tentative Agenda Decisions to finalise		
10.10-	IAS 10 <i>Events after the Reporting Period</i>	2
10.30	<ul style="list-style-type: none"> Reissue of financial statements 	
10.30-	IAS 28 / IFRS 3 <i>Business Combinations</i>	3
10.50	<ul style="list-style-type: none"> Associates and common control 	
10.50-	IAS 7 Statement of Cash Flows: <i>Disclosures</i>	4
10.55	<ul style="list-style-type: none"> Definition of cash equivalents 	
10.55-	IFRS 2 <i>Share-based Payment</i>	5
11.15	<ul style="list-style-type: none"> Timing of the recognition of intercompany recharges 	
IFRS IC / IASB requests for further analysis		
11.15-	IFRS 3 <i>Business combinations</i>	6
12.00	<ul style="list-style-type: none"> Input to IFRS 3 PIR 	
12.00-	IAS 19 <i>Employee Benefits</i>	7
13.00	<ul style="list-style-type: none"> Determination of discount rate 	
13.00- 14.00	Lunch	

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14 May 2013 (continued)

Time	Agenda item	Agenda ref.
New issues		
14.00- 14.40	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Classification of instruments when issuer has choice over how obligation is settled 	16
14.40- 15.10	IFRS 7 <i>Financial Instruments: Disclosures</i> <ul style="list-style-type: none"> Servicing agreements 	17
IFRS IC / IASB requests for further analysis		
15.10- 15.55	IAS 28 <i>Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> Elimination of intercompany profits between an issuer and its joint venture 	10
15.55- 16.15	IFRS 10 <i>Consolidated Financial Statements</i> <ul style="list-style-type: none"> Effect of protective rights on an assessment of control 	19
16.15- 17.45	Annual Improvements (2011-2013 cycle)	
	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Meaning of effective IFRSs 	11A
	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Scope exceptions for joint ventures 	11B
	IFRS 13 <i>Fair Value Measurement</i> <ul style="list-style-type: none"> Portfolio netting exception 	11C
	IAS 40 <i>Investment Property</i> <ul style="list-style-type: none"> Definition of a business 	11D

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IFRS IC/ IASB requests for further analysis		
09.00-	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	20A,
09.45	<ul style="list-style-type: none"> • Classification as held for sale in conjunction with a planned IPO • Change of disposal method 	20B, 20C
Limited scope amendments to IFRSs		
09.45- 10.30	IAS 12 <i>Income Taxes</i> Recognition of deferred tax assets for unrealised losses	12
Old issues to revisit		
10.30- 10.50	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> • Transactions in which the manner of settlement is contingent on future events 	13
New issues		
10.50- 11.35	IFRS 13 <i>Fair Value Measurement</i> <ul style="list-style-type: none"> • Portfolios 	18
11.35 11.50	Administrative Session <ul style="list-style-type: none"> • Interpretations Committee work in progress • Acknowledgements of retiring members 	8

Agenda Papers 9, 14, 15 will not be used at this meeting