

# AGENDA

[as at 8 November 2013]

|                 |  |
|-----------------|--|
| <b>Date</b>     | <b>15 November 2013</b>  |
| <b>Time</b>     | <b>10.00hrs – 16.00hrs</b>   |
| <b>Location</b> | <b>IASB</b><br>Board Room<br>30 Cannon Street<br>London EC4M 6XH<br>UK |

## Friday 15 November 2013

Chairperson: Patricia McConnell

| Time [UK]   | Agenda item   | Agenda ref. |
|-------------|---|-------------|
| 10.00-10.10 | <b>Welcome and introductions</b>  |             |
|             | Overview of papers for this meeting (for information)   | <b>1</b>    |
| 10.10-11.50 | <b>Features of rate regulation</b>  | <b>2</b>    |
|             | A discussion based around IASB Agenda Paper 9A, October 2013.   |             |
| 11.50-12.00 | Tea/Coffee break  |             |
| 12.00-12.50 | <b>Business combinations</b>  | <b>3</b>    |
|             | A discussion to identify how rate-regulated businesses are valued and how they are currently accounted for in a business combination    |             |
| 12.50-13.40 | Lunch   |             |
| 13.40-15.10 | <b>Presentation and disclosure</b>  | <b>4</b>    |
|             | A discussion based around the presentation and disclosure requirements of the [draft] interim IFRS: <i>Regulatory Deferral Accounts</i> |             |
| 15.10-15.30 | <b>Interim IFRS project update</b>  | <b>5</b>    |
| 15.30-15.50 | <b>Research project update</b>  | <b>6</b>    |
| 15.50-16.00 | <b>Next steps</b>   |             |
| 16.00       | <b>Close</b>  |             |