

**Thursday 2 September 2010**

<b>Time</b>	<b>Agenda Item</b>
10:00-10:15	<b>Administrative Session</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Opening remarks</li> <li>• Administrative matters</li> <li>• Minutes of July 2010 meeting (July IFRIC Update)</li> </ul>
10:15-13:00	<b>Active Committee Projects</b>
	<p>IFRS 2 <i>Share-based Payment</i></p> <ul style="list-style-type: none"> <li>• Vesting and non-vesting conditions (Agenda paper 2- 2C)</li> <li>• Accounting for share-based payment awards upon an entity's termination of an employee (Agenda Paper 3)</li> </ul> <p>IAS 27 <i>Consolidated and Separate Financial Statements</i></p> <ul style="list-style-type: none"> <li>• Put options written over non-controlling interests (Agenda Paper 4A – 4E + Att)</li> </ul>
13:00 – 14:00	Lunch
14:00-15:00	<p>IAS 27 <i>Consolidated and Separate Financial Statements</i></p> <ul style="list-style-type: none"> <li>• Put options written over non-controlling interests (Agenda Paper 4A – 4E + att)</li> </ul>
15:00 – 16:00	<b>Review of Tentative Agenda Decisions published in July IFRIC Update</b>
	<p>IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i></p> <ul style="list-style-type: none"> <li>• Repeat application of IFRS 1 (Agenda Paper 5 and attachments)</li> </ul> <p>IAS 12 <i>Income Taxes</i></p> <ul style="list-style-type: none"> <li>• Recognising deferred tax assets for unrealised losses on AFS debt securities (Agenda Paper 6 and attachments)</li> </ul> <p>IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i></p> <ul style="list-style-type: none"> <li>• Repayment of investment (Agenda Paper 7 and attachments)</li> </ul>
16:00 -16:15	Coffee/Tea break
16:15 – 18:00 (continued on Friday morning as needed)	<b>New Items for initial consideration</b>
	<p>IAS 1 <i>Presentation of Financial Statements</i></p> <ul style="list-style-type: none"> <li>• Encouraged v required disclosures (Agenda paper 8)</li> </ul>
16:15-18:00	<b>New items for initial consideration (continued)</b>
	<p>IAS 1 <i>Presentation of Financial Statements</i></p> <ul style="list-style-type: none"> <li>• Comparatives in financial statements (Agenda Paper 9)</li> </ul> <p>IAS 36 <i>Impairment of Assets</i></p> <ul style="list-style-type: none"> <li>• Accounting for impairment testing of goodwill when non-controlling interests are recognised (Agenda Paper 10)</li> </ul>

## Friday 3 September 2010

Time	Agenda Item
9:00-9:30 (Continued from Thursday if needed)	<b>Active Committee Projects (Continued)</b> IFRS 2 Share-based Payment <ul style="list-style-type: none"> <li>• Vesting and non-vesting conditions (Agenda Paper 2 – 2C)</li> </ul> IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> <li>• Put options written over non-controlling interests (Agenda Paper 4A -4E +att)</li> </ul>
9:30 – 11:00	<b>New Items for Initial Consideration (continued)</b> IAS 24 <i>Related Party Disclosures</i> <ul style="list-style-type: none"> <li>• Key management personnel (Agenda Paper 11)</li> </ul> IAS 36 <i>Impairment of Assets</i> <ul style="list-style-type: none"> <li>• Calculation of value in use (Agenda Paper 12)</li> </ul> IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> <li>• Accounting for statutory employee profit sharing arrangements (Agenda Paper 13)</li> </ul>
11:00 – 11:15	Coffee/tea break
11:15 – 11:45	<b>New Items for initial consideration (continued)</b> IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> <li>• Share-based payment awards settled net of tax withholdings (Agenda Paper 14)</li> </ul> IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> <li>• Current/non-current classification of callable term loan (Agenda Paper 16)</li> </ul> <b>Administrative Session</b> <ul style="list-style-type: none"> <li>• Committee work in progress (Agenda Paper 15)</li> </ul>

\* The Agenda for the September 2010 committee meeting was updated on 31 August 2010 to add Agenda Papers 2C, 4E and attachment and remove Agenda Paper 15.