


**IFRS Interpretations Committee
Meeting**
Agenda (Revised 29 October 2010)
Date
4 and 5 November 2010
IASB Offices - 30 Cannon Street, London (Boardroom)
Thursday 4 November 2010

Time	Agenda Item
10:00 10:15	Introduction <ul style="list-style-type: none"> • Opening remarks • Administrative matters • Minutes of September 2010 meeting
10:15 – 11:00	<ul style="list-style-type: none"> • IFRS 2 Presentation The French Standard Setter (the ANC) presents the outcome of the work performed on IFRS 2
11:00 – 12:00	Active Committee Projects IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> • Vesting and non-vesting conditions Agenda paper 2 and 2A
12:00– 13:00	Review of Tentative Agenda Decisions published in September IFRIC Update IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> • Recognising deferred tax assets for unrealised losses on AFS debt securities Agenda Paper 3 and 3A plus 1 attachment
13:00 – 14:00	Lunch
14:00 – 16:15	Review of Tentative Agenda Decisions published in September IFRIC Update (Cont) IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> • Accounting for statutory employee profit sharing arrangements Agenda paper 4 and attachments IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> • Share-based payment awards settled net of tax withholdings Agenda paper 5 and attachments IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> • Current/non current classification of callable term loan Agenda paper 6 and attachments IAS 36 <i>Impairment of Assets</i> <ul style="list-style-type: none"> • Calculation of value in use Agenda Paper 7 and attachments IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> • Put options written over non-controlling interests Agenda Paper 8 and attachments
16:15- 16:30	Coffee /Tea break

* Agenda for November IFRS Interpretations Committee meeting was updated on 29 October 2010 to allow more time before lunch to discuss agenda papers 3 and 3A

Time	Agenda Item
16:30 – 17:00	<p data-bbox="331 210 647 241">Annual Improvements</p> <ul data-bbox="331 286 1026 349" style="list-style-type: none"> <li data-bbox="331 286 1026 318">• Feedback from IASB discussion at October board meeting <p data-bbox="331 318 531 349">Agenda Paper 16</p>
17:00- 18:00 (continued on Friday morning as needed)	<p data-bbox="331 360 895 392">New items for initial consideration (continued)</p> <p data-bbox="331 412 663 443">IAS 36 <i>Impairment of Assets</i></p> <ul data-bbox="331 454 791 486" style="list-style-type: none"> <li data-bbox="331 454 791 486">• Disclosure of the recoverable amount <p data-bbox="331 495 515 526">Agenda Paper 9</p> <p data-bbox="331 546 1062 577">IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i></p> <ul data-bbox="331 589 858 620" style="list-style-type: none"> <li data-bbox="331 589 858 620">• Inclusion of own credit risk in discount rate <p data-bbox="331 629 531 660">Agenda paper 10</p>

Friday 5 November 2010

Time	Agenda Item
9:00 – 12:00 (Continued from Thursday if needed) (Includes 15 Minutes coffee break)	New items for initial consideration (continued)
	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none">• Current/non current classification of debt (Rollover agreements) Agenda paper 11 and 11A
	IAS 41 <i>Agriculture</i> <ul style="list-style-type: none">• Revenue on sale of agricultural produce Agenda Paper 14
	IFRS 3 <i>Business combinations</i> <ul style="list-style-type: none">• Settlement of pre-existing relationships Agenda paper 15
	Administrative Session <ul style="list-style-type: none">• Committee work in progress Agenda paper 12