

EFRAG TEG meeting
on Wednesday 30 May, Thursday 31 May
at EFRAG's offices at Avenue des Arts 13-14, 1210 Brussels
Friday 1 June 2007
at CEA's offices on square de Meeûs 29, 1000 Brussels

Wednesday 30 May 2007

Time	Agenda Item	Section	Presenter
CLOSED SESSION			
9.30 – 9.35	Welcome and apologies	1	Stig Enevoldsen
9.35 – 9.40	Approval of the minutes	2	Stig Enevoldsen
9.40 – 9.55	EFRAG Update	3	Stig Enevoldsen
9.55 – 10.10	European Commission Update	4	European Commission
10.10 – 10.25	CESR Update	5	CESR
10.25 – 10.45	IASB/IFRIC Update	6	IASB/Reinhard Biebel
10.45 – 11.00	Coffee Break		
OPEN SESSION			
11.00 – 12.00	IFRS 2 Share-based Payment: Vesting Conditions and Cancellations <ul style="list-style-type: none"> To discuss further our draft endorsement advice 	7	Isabel Batista
12.00 – 13.00	IAS 1 & Phase A of the Financial Statement Presentation project <ul style="list-style-type: none"> To discuss further our draft endorsement advice 	8	Thomas Oversberg
13.00 – 14.00	Lunch		
14.00 – 15.45	Business Combinations <ul style="list-style-type: none"> To discuss issues 	9	Isabel Batista
15.45 – 16.00	Coffee Break		
16.00 – 17.15	Business Combinations (continued)	9	Isabel Batista
17.15 – 18.00	Related-party Disclosures <ul style="list-style-type: none"> To finalise our comment letter 	10	Paul Ebling

Thursday 31 May 2007

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OPEN SESSION			
9.00 – 10.00	IFRS 1 & Cost of an Investment in a Subsidiary <ul style="list-style-type: none"> To finalise our comment letter 	11	Charlotte Norre
10.00 – 11.00	PAAinE project on Pensions <ul style="list-style-type: none"> A presentation on progress and a discussion 	12	Andrew Lennard & Hans Nailor of the UK ASB
11.00 – 11.15	Coffee Break		
11.15 – 12.45	PAAinE project on Pensions (continued)	12	Andrew Lennard & Hans Nailor of the UK ASB
12.45 – 13.45	Lunch		
13.45 – 15.15	Borrowing costs <ul style="list-style-type: none"> To finalise our endorsement advice 	13	Nasreen Vadachia
15.15 – 15.30	Coffee Break		
15.30 – 17.30	PAAinE project on Equity/liability <ul style="list-style-type: none"> To discuss issues 	14	Andreas Barckow & Martin Schmidt of the DRSC

TEG Dinner at 19.00

Friday 1 June 2007

Time	Agenda Item	Section	Presenter
OPEN SESSION			
9.00 – 10.30	Insurance <ul style="list-style-type: none"> To receive a presentation and to have an introductory discussion 	15	Peter Clark, EFRAG's IAWG and Nico Deprez
10.30 – 10.45	Coffee Break		
10.45 – 12.15	Insurance (continued)	15	Peter Clark, EFRAG's IAWG and Nico Deprez
12.15 – 13.00	PAAinE project on stewardship <ul style="list-style-type: none"> To discuss some issues 	16	Sigvard Heurlin
13.00 – 14.00	Lunch		
14.00 – 14.45	PAAinE project on stewardship (continued)	16	Sigvard Heurlin
14.45 – 15.30	IASB Annual Improvements project <ul style="list-style-type: none"> To discuss some issues 	17	Sven Morich & Greg Hodgkiss
15.30	Closure		