

EFRAG TEG meeting
from **Wednesday 10 to Friday 12 January 2007**
at EFRAG's offices at Avenue des Arts 13-14, 1210 Brussels

Wednesday 10 January 2007

| Time | Agenda Item | Section | Presenter |
|------------------------------|---|---------|--|
| <i>CLOSED SESSION</i> | | | |
| 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 - 10.40 | IASB/IFRIC Update | 6 | IASB |
| 10.40 – 11.00 | Coffee Break | | |
| <i>OPEN SESSION</i> | | | |
| 11.00 – 13.00 | IASB project on Fair Value Measurement Guidance <ul style="list-style-type: none"> • Finalise a draft comment letter | 7 | Nico Deprez |
| 13.00 – 14.00 | Lunch | | |
| 14.00 – 15.30 | PAInE project on Equity/Liability <ul style="list-style-type: none"> • Presentation and discussion | 8 | Andreas Barckow & Martin Schmidt, DRSC |
| 15.30 – 15.45 | Coffee Break | | |
| 15.45 – 17.00 | IFRS on Segments <ul style="list-style-type: none"> • Finalise endorsement advice letter | 9 | Sigvard Heurlin |

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Thursday 11 January 2007

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| OPEN SESSION | | | |
| 9.00 – 10.15 | IFRIC 11: IFRS 2 Group and Treasury Share Transactions <ul style="list-style-type: none"> Finalise endorsement advice letter | 10 | Isabel Batista |
| 10.15 – 10.30 | Coffee Break | | |
| 10.30 – 12.45 | IFRIC 12 Service concessions <ul style="list-style-type: none"> Finalise draft endorsement advice letter | 11 | Thomas Oversberg |
| 12.45 – 13.45 | Lunch | | |
| 13.45 – 15.45 | IASB project on SMEs <ul style="list-style-type: none"> Discussion | 12 | Sven Morich & Charlotte Norre |
| 15.45 – 16.00 | Coffee Break | | |
| 16.00 – 16.30 | (If necessary) IASB project on Fair Value Measurement Guidance (continued) | 7 | Nico Deprez |
| 16.30 – 16.45 | (If necessary) IFRS on Segments (continued) | 9 | Sigvard Heurlin |
| 16.45 – 17.00 | (If necessary) IFRIC 11: IFRS 2 Group and Treasury Share Transactions (continued) | 10 | Isabel Batista |
| 17.00 – 17.15 | (If necessary) IFRIC 12 Service concessions (Continued) | 11 | Thomas Oversberg |

TEG dinner at 19.00

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Friday 12 January 2007

| Time | Agenda Item | Section | Presenter |
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| <i>CLOSED SESSION</i> | | | |
| 9.00 – 10.30 | General strategy discussions • Discussion | 13 | Stig Enevoldsen |
| 10.30 – 10.45 | Coffee Break | | |
| 10.45 – 13.00 | General strategy discussions (continued) | 13 | Stig Enevoldsen |
| 13.00 – 14.00 | Lunch | | |
| 14.00 – 15.30 | General strategy discussions (continued) | 13 | Stig Enevoldsen |
| 15.30 | Closure | | |