

**EFRAG TEG meeting**  
On Thursday 12 July and Friday 13 July 2007  
at EFRAG's offices at Avenue des Arts 13-14, B-1210 Brussels

**Thursday 12 July 2007**

Time	Agenda Item	Section	Presenter
<b><i>CLOSED SESSION</i></b>			
9.00 – 9.05	Welcome and apologies	1	Stig Enevoldsen
9.05 – 9.15	Approval of the minutes	2	Stig Enevoldsen
<b><i>OPEN SESSION</i></b>			
9.15 – 10.45	<b>IFRIC 13 Customer Loyalty Programmes</b> • Draft endorsement advice	3	Greg Hodgkiss
10.45 – 11.00	<b>Amendment to IAS 1 re Phase A of Financial Statement Presentation</b> • Draft endorsement advice	4	Thomas Oversberg
11.00 – 11.15	Coffee Break		
11.15 – 13.15	<b>IASB's Business Combinations II project (Part 1)</b> • Discussion	5	Isabel Batista
13.15 – 14.00	Lunch		
14.00 – 15.45	<b>IASB's Insurance Discussion Paper</b> • Discussion	6	Paul Ebling
15.45 – 16.00	Coffee Break		
16.00 – 17.45	<b>IASB's Insurance Discussion Paper (continued)</b>	6	Paul Ebling

**TEG Dinner at 19.00**

## Friday 13 July 2007

Time	Agenda Item	Section	Presenter
9.00 – 9.30	<b>IFRS 2 <i>Share-based Payments: Vesting conditions and cancellations</i></b> <ul style="list-style-type: none"> <li>Draft endorsement advice</li> </ul>	7	Isabel Batista
9.30 – 10.15	<b>Draft IFRIC on Real Estate Sales</b> <ul style="list-style-type: none"> <li>Presentation and discussion</li> </ul>	8	Thomas Oversberg
10.15 – 10.45	<b>IFRIC 14 Minimum Funding Requirements</b> <ul style="list-style-type: none"> <li>Draft endorsement advice</li> </ul>	9	Nasreen Vadachia
10.45 – 11.15	<b>IASB's Annual Improvements Project</b> <ul style="list-style-type: none"> <li>Issues</li> </ul>	10	Sven Morich and Thomas Oversberg
11.15 – 11.30	Coffee Break		
11.30 – 13.15	<b>IASB's Business Combinations II project (Part 2)</b> <ul style="list-style-type: none"> <li>Discussion</li> </ul>	5	Isabel Batista
13.15 – 14.00	Lunch		
14.00 – 15.00	<b>IASB project on Joint Ventures</b> <ul style="list-style-type: none"> <li>Presentation and discussion</li> </ul>	11	Greg Hodgkiss
15.00 – 15.30	<b>IASB project on an IFRS for SMEs</b> <ul style="list-style-type: none"> <li>Views on the disclosure proposals</li> </ul>	12	Francoise Flores and Sven Morich
15.30	Closure		