

**EFRAG TEG meeting**  
**on Tuesday 28 to Thursday 30 April 2009**  
**in Room 1439/40 on the 14<sup>th</sup> floor of Ernst & Young's offices at**  
**Rondo ONZ 1, 00-124, Warszawa, Poland**

**Tuesday 28 April 2009**

Time	Agenda Item	Section	Presenter
<b>CLOSED SESSION</b>			
9.30 – 9.35	Welcome and apologies		Stig Enevoldsen
9.35 – 9.40	Approval of the minutes	1	Stig Enevoldsen
9.40 – 10.00	EFRAG Update	2	Stig Enevoldsen
10.00 – 10.20	European Commission Update		European Commission
10.20 – 10.40	CESR Update		CESR
10.40 – 11.00	IASB & IFRIC Update	3	IASB & Reinhard Biebel
11.00 – 11.15	Coffee Break		
<b>OPEN SESSION</b>			
11.15 – 13.15	<b>IASB ED on Income Tax</b> <ul style="list-style-type: none"> <li>• Discussion of the ED and of an initial draft of a possible EFRAG draft comment letter</li> </ul> (Continued on Wednesday)	4	Isabel Batista/Jeff Waldier
13.15 – 14.00	Lunch		
14.00 – 15.30	<b>IASB Discussion Paper <i>Financial Statement Presentation</i></b> <ul style="list-style-type: none"> <li>• To consider the comments received on EFRAG's draft letter and, if thought fit, approve EFRAG's final comment letter</li> </ul> (Continued after coffee)	5	Ales Novak
15.30 – 15.45	Coffee Break		
15.45 – 17.45	<b>IASB Discussion Paper <i>Financial Statement Presentation</i></b> (Continued from before coffee)	5	Ales Novak

**Wednesday 29 April 2009**

Time	Agenda Item	Section	Presenter
<b>OPEN SESSION</b>			
9.00 – 10.45	<b>IASB project on Fair Value Measurement</b> <ul style="list-style-type: none"> <li>Discussion to provide input for EFRAG's draft comment letter</li> </ul> (Continued on Thursday)	6	Jeff Waldier/Svetlana Boysen
10.45 – 11.00	Coffee Break		
11.00 – 13.00	<b>IASB ED on Income Tax</b> (Continued from Tuesday)	5	Isabel Batista/Jeff Waldier
13.00 – 13.45	Lunch		
13.45 – 15.30	<b>IASB ED on Derecognition</b> <ul style="list-style-type: none"> <li>Discussion to provide input for EFRAG's draft comment letter</li> </ul> (Continued after coffee)	7	Christian Kusi-Yeboah & Michael Mueller (IASB staff) and Emmanuel Gagneux
15.30 – 15.45	Coffee Break		
15.45 – 17.00	<b>IASB ED on Derecognition</b> (Continued from before coffee)	7	Christian Kusi-Yeboah & Michael Mueller (IASB staff) and Emmanuel Gagneux
17.00 – 17.45	<b>IASB Discussion Paper Leases</b> <ul style="list-style-type: none"> <li>To consider and if thought fit approve an initial draft of a possible draft comment letter</li> </ul> (Continued on Thursday)	8	Ales Novak/Jeff Waldier

**TEG dinner at 19.00**

**Thursday 30 April 2009**

<b>Time</b>	<b>Agenda Item</b>	<b>Section</b>	<b>Presenter</b>
<b><i>OPEN SESSION</i></b>			
9.00 – 10.45	<b>IASB Discussion Paper <i>Leases</i></b> (Continued from Wednesday; continued after coffee)	8	Ales Novak/Jeff Waldier
10.45 – 11.00	Coffee Break		
11.00 – 12.15	<b>IASB Discussion Paper <i>Leases</i></b> (Continued from before coffee)	8	Ales Novak/Jeff Waldier
12.15 – 13.15	<b>IASB project on Fair Value Measurement</b> <ul style="list-style-type: none"> <li>• Discussion towards a possible Draft Comment Letter</li> </ul> (Continued from Wednesday; and continued after lunch)	6	Jeff Waldier/Svetlana Boysen
13.15 – 14.00	Lunch		
14.00 – 15.15	<b>IASB project on Fair Value Measurement</b> (Continued from before lunch)	6	Jeff Waldier/Svetlana Boysen
15.15	<b>Closure</b>		