

EFRAG TEG meeting
from Tuesday 7 to Thursday 9 November 2006
at EFRAG's offices, 13-14 Avenue des Arts, B-1210 Brussels

Tuesday 7 November 2006

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 – 10.00	EFRAG Update	3	Stig Enevoldsen
10.00 - 10.15	European Commission Update	4	European Commission
10.15 - 10.30	CESR Update	5	CESR
10.30 - 10.45	IASB/IFRIC Update	6	IASB
10.45 – 11.00	Coffee Break		
OPEN SESSION			
11.00 – 13.00	IASB project on Consolidations • Presentation and discussion	7	Alan Teixeira, IASB staff
13.00 – 14.00	Lunch		
14.00 – 15.45	IASB project on Business Combinations • Presentation and discussion	8	Alan Teixeira, IASB staff
15.45 – 16.00	Coffee Break		
16.00 - 17.15	IASB project on Business Combinations (continued)	8	Alan Teixeira, IASB staff
17.15 - 17.45	IFRIC D19 The Asset Ceiling: Availability of Economic Benefits and Minimum Funding Requirements • Finalise comment letter	9	Nasreen Vadachia

Wednesday 8 November 2006

Time	Agenda Item	Section	Presenter
9.00 – 10.45	IASB project on Fair Value Measurement • Presentation and discussion	10	Nico Deprez
10.45 – 11.00	Coffee Break		
11.00 – 11.45	IASB project on Fair Value Measurement (continued)	10	Nico Deprez
11.45 – 13.15	IASB project on SMEs • Presentation and discussion	11	Sven Morich & Charlotte Norre
13.15 – 14.15	Lunch		
14.15 – 15.45	IASB project on SMEs (continued)	11	Sven Morich & Charlotte Norre
15.45 – 16.00	Coffee Break		
16.00 – 18.00	Service concessions • Discussion	12	Thomas Oversberg

TEG dinner at 19.00

Thursday 9 November 2006

Time	Agenda Item	Section	Presenter
9.00 – 11.00	IASB DP on the Framework <ul style="list-style-type: none"> Finalisation of comment letter 	13	Paul Ebling
11.00 – 11.15	Coffee Break		
11.15 – 12.15	IASB DP on the Framework (continued)	13	Paul Ebling
12.15 – 12.45	IFRIC 10 Interim Financial Reporting and Impairment <ul style="list-style-type: none"> Finalise endorsement advice 	14	Paul Ebling
12.45 – 13.45	Lunch		
13.45 – 15.30	IFRIC D20 Customer Loyalty Programmes <ul style="list-style-type: none"> Finalisation of comment letter 	15	Isabel Batista
15.45	Closure		