

**EFRAG Technical Expert Group Meeting,  
05-06 April 2006**  
*EFRAG offices, Avenue des Arts 13-14, 1210 Brussels*

**Wednesday, 05 April 2006**

Time	Agenda Item	Agenda Paper	Presenter
<i>Closed Session for observers</i>			
9.30 – 9.35	Welcome and apologies	Section 1	Stig Enevoldsen
9.35 – 9.40	Approval of the minutes	Section 2	
9.40 – 9.45	Matters arising	Section 3	
9.45 – 10.00	EFRAG update	Section 4	Stig Enevoldsen
10.00– 10.15	EU Commission Update	Section 5	EC
10.15– 10.30	CESR Update	Section 6	CESR
10.30 – 10.45	IASB/IFRIC Update	Section 7	IASB/IFRIC
10.45 – 11.00	Update from the working groups	Section 8	EFRAG staff
11.00 – 11.30	<b>Pro-active Accounting Activities</b> <ul style="list-style-type: none"> <li>• Pensions</li> <li>• Equity-Liability</li> <li>• Conceptual Framework</li> </ul>	Section 9	Hans Leeuwerik Paul Ebling
11.30 – 11.45	Coffee/Tea break		
<i>Open Session for observers</i>			
11.45 – 13.00	<b>IFRIC D18 Interim Financial Reporting and Impairment</b> <ul style="list-style-type: none"> <li>• Final comment letter</li> </ul>	Section 10	Svetlana Boysen
13.00 – 14.00	Lunch		
14.00 – 16.00	<b>CFA Institute - Measurement</b> <ul style="list-style-type: none"> <li>• Presentation - Discussion</li> </ul>	Section 11	Pat McConnell Stig Enevoldsen
16.00 – 16.15	Coffee/Tea break		
16.15 – 16.30	<b>IFRIC 9 Reassessment of Embedded Derivatives</b> <ul style="list-style-type: none"> <li>• Final Endorsement advice</li> </ul>	Section 12	Svetlana Boysen
16.30 – 18.00	<b>Management Commentary</b> <ul style="list-style-type: none"> <li>• Final comment letter</li> </ul>	Section 13	Knut Tonne

**TEG Dinner 19.00 hrs**

**Thursday, 06 April 2006**

<b>Time</b>	<b>Agenda Item</b>	<b>Agenda Paper</b>	<b>Presenter</b>
<i>Open Session for observers</i>			
9.00 – 11.00	<b>ED Amendments to IAS 1 (Segment A)</b> <ul style="list-style-type: none"> <li>• Draft comment letter</li> </ul>	Section 14	Bart de Leeuw Svetlana Pereverzeva
11.00 – 11.15	Coffee/Tea break		
11.15 – 13.00	<b>Revenue Recognition</b> <ul style="list-style-type: none"> <li>• Discussion</li> </ul>	Section 15	EFRAG team
13.00 – 14.00	Lunch		
14.00 – 16.30	<b>Cont. Revenue Recognition</b> <ul style="list-style-type: none"> <li>• Discussion</li> </ul>	Section 15	EFRAG team
16.30 – 16.45	Coffee/Tea break		
16.45 – 17.15	<b>Business Combinations / IAS 37</b> <ul style="list-style-type: none"> <li>• update</li> </ul>	Section 16	Reinhard Biebel
17.15	<b>Closure</b>		