



## Financial Reporting Forum 2009

Stay tuned for the developments of HKFRS/IFRS

15 October 2009 (Thursday)

### Agenda

| Time<br>(p.m.) | Topic   | Speakers/Panelists     |
|----------------|---|------------------------|
| 2:00 to 2:30   | Registration  |                        |
| 2:30 to 2:40   | Welcome address   | Mr. Paul F. Winkelmann |
| 2:40 to 3:25   | <b>Overview of recent IFRS development</b> <ul style="list-style-type: none"><li>➤ Related Party Disclosures</li><li>➤ Income Taxes</li><li>➤ Leases</li><li>➤ Consolidation and Derecognition</li><li>➤ The Deemed-cost Issue</li></ul>            | Mr. Wayne Upton        |
| 3:25 to 3:40   | Panel Discussion  | All panelists          |
| 3:40 to 3:55   | Tea Break   |                        |
| 3:55 to 4:35   | <b>Recent developments in financial instruments</b><br><b>IAS 39 Replacement project</b> <ul style="list-style-type: none"><li>➤ Financial Instruments: Classification and Measurement</li><li>➤ Impairment – Expected Cash Flow Approach</li></ul> | Mr. Ian Farrar         |
| 4:35 to 4:50   | Panel Discussion  | All panelists          |
| 4:50 to 5:00   | Closing remarks   | Mr. Paul F. Winkelmann |