<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>09:00</td>
<td>Registration</td>
<td>Light buffet and refreshments</td>
</tr>
<tr>
<td>10:00</td>
<td>Welcome</td>
<td>• Fred Nieto, IASB Technical Staff</td>
</tr>
<tr>
<td>10:05</td>
<td>Opening remarks: Message from the IFRS Foundation Trustees</td>
<td>• Erkki Liikanen, Chair, IFRS Foundation Trustees</td>
</tr>
<tr>
<td>10:30</td>
<td>Keynote address</td>
<td>• Ashley Alder, IOSCO Board Chair</td>
</tr>
<tr>
<td>11:00</td>
<td>Coffee break</td>
<td></td>
</tr>
<tr>
<td>11:30</td>
<td>Keynote address: Introduction to the International Sustainability Standards Board (ISSB)</td>
<td>• Emmanuel Faber, ISSB Chair</td>
</tr>
</tbody>
</table>
| 12:00  | Panel discussion—An Introduction to Sustainability reporting at the IFRS Foundation | Plenary discussion will help delegates gain an understanding of  
• ISSB’s focus on reporting standards for investor’s information needs  
• The remit of the ISSB vis-à-vis that of the IASB  
• The connectivity between the work of the IASB and ISSB  
• The structure of the ISSB  
• How the Standards issued by the VRF & CDSB will fit into the ISSB’s work and work of the IFRS Foundation  
Chair: Sue Lloyd, ISSB Vice Chair  
Panellists:  
• Andreas Barckow, IASB Chair  
• Emmanuel Faber, ISSB Chair  
| 13:00  | Lunch                                                                   |                                                                        |
| 14:00  | IFRS Sustainability Disclosure Standards-interactive workshops         | This session will provide an overview of the first two proposed standards, one sets out general sustainability-related disclosure requirements, and one sets out climate-related disclosure requirements. Once finalised, the requirements will form a comprehensive global baseline of sustainability disclosures designed to meet the information needs of investors when assessing enterprise value.  
You will be divided into smaller breakout groups to enhance interactivity.  
Presenters:  
• Sue Lloyd, ISSB Vice Chair  
• Janine Guillot, CEO of the Value Reporting Foundation and Special Advisor to the Chair of the ISSB.  
• Mardi McBrien, Senior Executive, IFRS Foundation  
• ISSB Technical Staff |
15:30 Coffee break

16:00 Panel discussion—The effect of technology on the investment process and how investors consume financial and ESG related data.
This session will provide attendees with an overview on investors’ consumption of digital financial reports, sustainability reporting and big data (use of AI), how technology is transforming the way investors are making investment decisions, and explore the potential implications for the future of financial and sustainability reporting standard setting.

Chair: Ann Tarca, IASB Member

Panellists include:
- Zach Gast, IASB Member

17:30 Cocktail reception—meet the IASB and ISSB Members and Technical Staff
08:00 **Registration**
Light buffet and refreshments

09:00 **IASB Chair Keynote address**
- Andreas Barckow, IASB Chair

09:30 **IASB update—IASB Chair and Executive Technical Director**
*This session will include an update of the International Accounting Standards Board’s current projects and its priorities for the next year*

**Presenters:**
- Andreas Barckow, IASB Chair
- Nili Shah, IASB Executive Technical Director

10:30 Coffee break

11:00 **Break-out sessions:**
*Choose one of the following:*

1. **Consistent application of IFRS Accounting Standards: hot topics**
   *This session will provide an update on the work of the IASB and the IFRS Interpretations Committee in supporting the consistent application of IFRS Accounting Standards. It will focus on recently published agenda decisions and narrow-scope standard-setting projects.*
   - Bruce Mackenzie, IASB Member and Chair, IFRS Interpretations Committee
   - Patrina Buchanan, IASB Technical Staff

2. **Financial Instruments Update**
   *This session will provide updates on:*
   - the Post-Implementation Review of IFRS 9 Financial Instruments
   - the Dynamic Risk Management project
   - the Financial Instruments with Characteristics of Equity project
   - Zach Gast, IASB Member
   - Riana Wiesner, IASB Technical Staff

3. **Primary Financial Statements**
   *In its Primary Financial Statements project, the Board is exploring targeted improvements to the structure and content of the primary financial statements, with a focus on the statement(s) of financial performance. This session will provide an overview of the decisions made so far on the project.*
   - Rika Suzuki, IASB Member
   - Aida Vatrenjak, IASB Technical Staff
   - Roanne Hasegawa, IASB Technical Staff

4. **Update: The effects of climate-related matters on financial statements prepared applying IFRS Standards**
   *This session will provide an overview of the IFRS Foundation’s educational material highlighting how requirements in IFRS Standards require companies to consider climate-related matters when their effects are material to the financial statements*
   - Nick Anderson, IASB Member
   - Nili Shah, IASB Executive Technical Director
   - Mark Babington, Executive Director of Regulatory Standards, UK FRC
   - Sue Harding, Managing Director, Harding Analysis
   - Edwin Kunkels, VP Group Reporting, Deputy Controller, Shell International B.V.
   - Gilly Lord, Global Leader, Public Policy & Regulation, PwC
12:30 Lunch

13:30 **Break-out sessions:**
*Choose one of the following:*

1. **Consistent application of IFRS Accounting Standards: hot topics**
   - *This session will provide an update on the work of the IASB and the IFRS Interpretations Committee in supporting the consistent application of IFRS Accounting Standards.*
   - *It will focus on recently published agenda decisions and narrow-scope standard-setting projects.*
   - • Bruce Mackenzie, IASB Member and Chair, IFRS Interpretations Committee
   - • Patrina Buchanan, IASB Technical Staff

2. **Financial Instruments Update**
   - *This session will provide updates on:*
   - - the Post-Implementation Review of IFRS 9 Financial Instruments
   - - the Dynamic Risk Management project
   - - the Financial Instruments with Characteristics of Equity project
   - • Zach Gast, IASB Member
   - • Riana Wisner, IASB Technical Staff

3. **Primary Financial Statements**
   - *In its Primary Financial Statements project, the Board is exploring targeted improvements to the structure and content of the primary financial statements, with a focus on the statement(s) of financial performance. This session will provide an overview of the decisions made so far on the project.*
   - • Rika Suzuki, IASB Member
   - • Aida Vatrenjak, IASB Technical Staff
   - • Roanne Hasegawa, IASB Technical Staff

15:00 Coffee break

15:30 **Q&A session with IASB Members and staff**
*A quick-fire round with Board members and staff answering questions submitted electronically by delegates —via SLIDO—during the two-day*

- Chair: Mary Tokar, IASB Member
- • Andreas Barckow, IASB Chair
- • Nili Shah, IASB Executive Technical Director

16:30 **End of conference**