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| Date | 2 – 3 December 2021 |
| Location | VIRTUAL MEETING |

AGENDA

[as at 18 November 2021]

Thursday 2 December 2021

| Time (UK GMT) | Agenda item | Agenda ref. | Presenter | Note |
|---------------|---|-------------|----------------------------------|--|
| 11.30 – 11:35 | Welcome | | Tadeu Cendon | |
| 11:35 – 13:30 | Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures | 1 | Carlo Pereras Michelle Fisher | The staff will provide an overview of the proposals in the Exposure Draft <i>Subsidiaries without Public Accountability: Disclosures</i> . The staff would like to discuss with EEG members the Board proposals, particularly EEG members' views on: <ul style="list-style-type: none"> - the scope of the draft IFRS Standard; and - the benefits and implementation costs of the proposals. |
| 13:30 – 13:45 | BREAK | | | |
| 13.45 – 14.15 | Equity Method | 2 | Filippo Poli | The staff will provide an update on the scope and approach to the project and the recent decisions from the International Accounting Standards Board (IASB). |
| 14.15 – 15.00 | Sustainability-related Reporting | 3 | Sam Prestidge | The staff will provide an update on the establishment of the International Sustainability Standards Board (ISSB), considering the involvement of emerging economies. |
| 15.00 | END OF DAY 1 | | | |

AGENDA

[as at 18 November 2021]

Friday 3 December 2021

| Time (UK GMT) | Agenda item | Agenda ref. | Presenter | Note |
|---------------|---|-------------|--|--|
| 11.30 – 13.00 | Post-implementation Review of IFRS 9—Classification and Measurement | 4 | Laura Kennedy Rogerio Mota (Brazil) | The staff will provide an update on the Request for Information <i>Post-implementation Review of IFRS 9—Classification and Measurement</i> , which is open for comment until 28 January 2022. One EEG member will share the experience of applying the classification and measurement requirements of IFRS 9 in his jurisdiction. |
| 13.00 – 13.15 | BREAK | | | |
| 13.15 – 14.15 | Update on IASB activities | 5 | Jianqiao Lu | Update about the IASB's technical projects, highlighting the next milestone. The session will include a verbal update about the recent IASB's tentative decisions on the second comprehensive review of the <i>IFRS for SMEs</i> Standard. |