
Date 14-16 December 2021

Location Virtual Meeting

AGENDA [13/12/2021]

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on [Twitter](#) at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Tuesday 14 December

Time UK	Agenda item	Agenda ref.
10.30-12.00	Second Comprehensive Review of the IFRS for SMEs Standard	30
12.00-13.00	Lunch	
13.00-14.30	Second Comprehensive Review of the IFRS for SMEs Standard [Contd.]	30
14.30-14.45	Break	
14.45-15.45	Rate-regulated Activities	9

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Wednesday 15 December

Time UK	Agenda item	Agenda ref.
09.00-11.00	Primary Financial Statements	21
11.00-11.15	Break	
11.15-12.45	Primary Financial Statements [Contd.]	21
12.45-13.30	Lunch	
13.30-15.30	Financial Instruments with Characteristics of Equity	5
15.30-15.45	Break	
15.45-16.45	Third Agenda Consultation	24

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Thursday 16 December

Time UK	Agenda item	Agenda ref.
09.30-11.00	Maintenance and Consistent Application <ul style="list-style-type: none">Lease liability in a sale and leaseback	12
11.00-11.15	Break	
11.15-12.15	Business Combinations under Common Control	23
12.15-13.15	Lunch	
13.15-14.15	Business Combinations under Common Control [Contd.]	23