

AGENDA

[As at 06 January 2021]

Date Thursday 4 February 2021

Time 10:30 am – 13:00

Location Video conference hosted by IFRS Foundation

Thursday 4 February 2021

Time UK	Agenda item	Agenda ref.	Presenter	
10.30 – 10.45	Opening comments	1	Jianqiao Lu, Chair of the SMEIG	
10:45 – 11:45	Part A—Strategic and general questions: Alignment approach and principles	2, 3, 4, 5	Roberta Ravelli Wenyi Zheng Yousouf Hansye	<p>The staff will highlight the feedback on the Request for Information (RFI) on whether the <i>IFRS for SMEs</i> Standard be aligned with full IFRS Standards and the extent of alignment of the <i>IFRS for SMEs</i> Standard with full IFRS.</p> <p>The staff will highlight the feedback on the RFI on whether the alignment principles provide a framework to assist in determining whether and how the <i>IFRS for SMEs</i> Standard should be aligned with full IFRS Standards.</p>
11:45 – 12:00	BREAK			
12:00 – 12:30	Part A—Strategic and general questions: When to consider alignment	2, 3, 4, 5	Nkumbulo Mabaso Wenyi Zheng Yousouf Hansye	The staff will highlight the feedback on the RFI on the possible dates for when to consider alignment.
12:30 – 13:00	<ul style="list-style-type: none"> S1—Alignment with 2018 <i>Conceptual Framework</i> S9—Alignment with IFRS 13 <i>Fair Value</i> 	2, 3, 4	Roberta Ravelli Wenyi Zheng Yousouf Hansye	
13:00	Close			

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Time UK	Agenda item	Agenda ref.	Presenter
10.30 – 10.35	Opening comments		Jianqiao Lu, Chair of the SMEIG
10:35 – 11:15	<ul style="list-style-type: none"> S5—Alignment with IFRS 3 <i>Business Combinations</i> (2008) S2—Alignment with IFRS 10 <i>Consolidated Financial Statements</i> S4—Alignment with IFRS 11 <i>Joint Arrangements</i> 	2, 3, 4	Nkumbulo Mabaso Wenyi Zheng Yousouf Hansye
11:15 – 11:45	<ul style="list-style-type: none"> S3—Alignment with IFRS 9 <i>Financial Instruments</i> 	2, 3, 4	Roberta Ravelli Wenyi Zheng Yousouf Hansye
11:45 – 12:00	BREAK		
12:00 – 12:30	<ul style="list-style-type: none"> S6—Alignment with IFRS 16 <i>Leases</i> 	2, 3, 4, 5	Roberta Ravelli Wenyi Zheng Yousouf Hansye
12:30 – 12:55	<ul style="list-style-type: none"> S7—Alignment with IFRS 15 <i>Revenue from Contracts with Customers</i> 	2, 3, 4	Roberta Ravelli Wenyi Zheng Yousouf Hansye
12:55 – 13:00	Next step		Jianqiao Lu, Chair of the SMEIG
13:00	Close		