
Date 8 and 9 June 2021

Location Video meeting

AGENDA

Tuesday 8 June

Time	Agenda Item	Agenda ref.	Presenter
14:05-14:05	Administrative matters	1	Sue Lloyd, Patrina Buchanan
	Comments on tentative agenda decisions		
14:05-14:45	IAS 2 <i>Inventories</i>		
	<ul style="list-style-type: none"> Costs Necessary to Sell Inventories 	2	Stefano Tampubolon, Gustavo Olinda
	IAS 10 <i>Events after the Reporting Period</i>		
14:45-15:05	<ul style="list-style-type: none"> Preparation of Financial Statements when an Entity is No Longer a Going Concern 	3	Stefano Tampubolon, Jawaid Dossani
	Administrative matters		
15:05-15:10	<ul style="list-style-type: none"> Work in progress 	6	Patrina Buchanan

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Initial ConsiderationIFRS 9 *Financial Instruments*

12:00 -13:30	<ul style="list-style-type: none">European Central Bank's Third Targeted Longer-Term Refinancing Operations Programme	4	Angie Ah Kun, Matthias Schueler
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13:30-13:45	Break		
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Initial Consideration

13:45-14:45	IFRS 16 <i>Leases</i>		
	<ul style="list-style-type: none">Power Purchase Agreements in a Gross Pool Electricity Market	5	Wei Shun Tan