

Date	12 March 2021
Location	Virtual meeting

## AGENDA

Time	Agenda item	Agenda ref.	Presenter
11.00-11.05	<b>Welcome</b>		Martin Edelmann
11.05-11.25	<b>Update on IFRS Foundation Trustees' Consultation Paper on Sustainability Reporting</b>	1	Lee White
	<b>Post-implementation Review of IFRS 9 <i>Financial Instruments</i>—Classification and Measurement</b>		
	<b>To be discussed at this meeting:</b>		
	The staff will ask GPF members for their views on the overall experience of applying IFRS 9 <i>Financial Instruments</i> , as well as matters that you think the Board should consider for the PIR.		
11.25-12.10	<b>Background:</b>	2	Laura Kennedy Riana Wiesner
	The Board has commenced the Post-implementation Review of IFRS 9, starting with a review of the classification and measurement requirements. The discussion at this GPF meeting is part of the outreach the Board is performing in the first half of 2021 to assist in identifying matters on which it will consult publicly in a Request for Information.		

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	<p><b>Post-implementation Review of IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Entities</b></p> <p>GPF members are asked to share their initial views on the matters being examined in the Request for Information on the Post-implementation Review of IFRS 10 <i>Consolidated Financial Statements</i>, IFRS 11 <i>Joint Arrangements</i> and IFRS 12 <i>Disclosure of Interest in Other Entities</i> (the Standards).</p>		
12.10-13.10	<p><b>Background:</b></p> <p>In the first phase of the review the Board identified matters for further examination in the Request for Information by; reviewing the Board's objective when issuing the Standards; submissions to the IFRS Interpretations Committee; amendments to the Standards; undertaking outreach activities and considering academic research. The staff would most welcome specific feedback on the matters examined in the Request for Information, including identifying any challenges and suggesting any additional support the Board could consider providing to stakeholders.</p>	3	Zhen Xu
13.10-13.25	<b>Break</b>		

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13.25-13.40	<p><b>Rate-regulated Activities: Exposure Draft <i>Regulatory Assets and Regulatory Liabilities</i></b></p> <p><b>To be discussed at this meeting:</b></p> <p>The staff will:</p> <ul style="list-style-type: none"> <li>Provide relevant information on the consultation in the Exposure Draft <i>Regulatory Assets and Regulatory Liabilities</i></li> </ul> <p><b>Background:</b></p> <p>In January 2021, the Board published the Exposure Draft <i>Regulatory Assets and Regulatory Liabilities</i>. The proposals if finalised would replace IFRS 14 <i>Regulatory Deferral Accounts</i>. The consultation period ends 30 June 2021.</p>	4	Mariela Isern
13.40-14.25	<p><b>IFRS Interpretations Committee Update</b></p> <p>The objective of the session is to provide GPF members with an update on recent and upcoming discussions of the IFRS Interpretations Committee to support consistent application of IFRS Standards including, for example, reverse factoring arrangements, classification of debt as current or non-current, configuration or customisation costs in a cloud computing arrangement and costs necessary to sell inventories.</p>	5	Jawaid Dossani Patrina Buchanan
End of public meeting			