

---

**Date** 16 March 2021

---

**Location** Video meeting

# AGENDA

## Tuesday 16 March

Time	Agenda Item	Agenda ref.	Presenter
12:05-12:05	Administrative matters	1	Sue Lloyd, Patrina Buchanan
	<b>Comment letter analysis</b>		
12:05-13:05	IAS 38 <i>Intangible Assets</i> <ul style="list-style-type: none"> <li>Configuration or Customisation Costs in a Cloud Computing Arrangement</li> </ul>	2	Wei-Shun Tan, Jawaid Dossani
13:05-13:20	Break		
	<b>Initial consideration</b>		
13:20-14:00	IFRS 16 <i>Leases</i> <ul style="list-style-type: none"> <li>Non-refundable VAT on Lease Payments</li> </ul>	3	Gustavo Olinda
14:00-14:40	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> <li>Accounting for Warrants that are initially classified as Liabilities</li> </ul>	4	Angie Ah Kun, Liz Figgie
	<b>Administrative session</b>		
14:40-14:45	<ul style="list-style-type: none"> <li>Work in progress</li> </ul>	5	Patrina Buchanan