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**Date**      **24 – 27 May 2021**


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**Location**      **Virtual Meeting**

# AGENDA [21/05/2021]

*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](#).*

## Monday 24 May

Time UK	Agenda item	Agenda ref.
	<b>Maintenance and Consistent Application</b>	
11.00-12.00	<ul style="list-style-type: none"> <li>• <b>Attributing Benefit to Periods of Service</b></li> <li>• <b>Hedging Variability in Cash Flows due to Real Interest Rates</b></li> <li>• <b>Lease Liability in a Sale and Leaseback</b></li> <li>• <b>IFRIC Update</b></li> </ul>	12
12.00-12.45	<b>Disclosure Initiative—Subsidiaries that are SMEs</b>	31
12.45-13.15	<b>Lunch</b>	
13.15-13.45	<b>Dynamic Risk Management</b>	4

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## AGENDA [21/05/2021]

**Wednesday 26 May**

Time UK	Agenda item	Agenda ref.
09.30-12.00	<b>Goodwill and Impairment</b>	18
12.00-12.30	<b>Lunch</b>	
12.30-13.00	<b>Financial Instruments with Characteristics of Equity</b>	5
13.00-14.00	<b>Second Comprehensive Review of the IFRS for SMEs Standard</b>	30

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## AGENDA [21/05/2021]

**Thursday 27 May**

Time UK	Agenda item	Agenda ref.
09.30- 12.00	<b>Primary Financial Statements</b>	21
12.00- 12.30	<b>Break</b>	
12.30- 13.30	<b>Goodwill and Impairment [Contd.]</b>	18
13.30- 14.30	<b>Accounting for derecognised financial assets when insurers first apply IFRS 17</b>	2