
Date 30 November and 1 December 2021

Location Video meeting

AGENDA

Tuesday 30 November

Time	Agenda Item	Agenda ref.
12:05-12:05	Administrative matters	1
	New Submissions	
12:05-13:35	IFRS 15 <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none">Principal versus agent: software resellers	2
13.35-13.50	Break	
	Comment letter analysis	
13:50-14:25	IFRS 16 <i>Leases</i> <ul style="list-style-type: none">Economic Benefits from Use of a Windfarm	3

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Wednesday 1 December

Time	Agenda Item	Agenda ref.
	New Submissions	
12:00 -13:30	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none">Negative low or new energy vehicle credits	4
13.30-13.45	Break	
	Comment letter analysis	
13:45–14:45	IFRS 9 <i>Financial Instruments</i> and IAS 20 <i>Accounting for Government Grants and Disclosure of Government Assistance</i> <ul style="list-style-type: none">TLTRO III Transactions	5
	Administrative matters	
14:45-14:50	<ul style="list-style-type: none">Work in progress	6