

AGENDA

[As at 13 August 2021]

Date	Thursday 9 September 2021
Time	11:00 am – 3:00 pm
Location	Video conference hosted by the IFRS Foundation

UK time	Agenda item	Agenda ref.	Presenter	Objective
11.00 – 11.05	Opening comments	1	Jianqiao Lu, Chair of the SMEIG	
11:05 – 11:10	Update on work completed: <ul style="list-style-type: none"> Outreach with preparers 	2	Roberta Ravelli Michelle Sansom	The staff will provide an update on recent outreach.
11:10 – 11:30	Update on topics: <ul style="list-style-type: none"> Conceptual Framework Financial Instruments 	3	Helen Lloyd Michelle Fisher	The staff will provide an update on the Board's tentative decisions.
11:30 – 12:00	Alignment with IFRS 16 Leases	4	Roberta Ravelli	SMEIG members views are requested on possible ways forward identified by the staff.
12:00 – 12:15	BREAK			
12:15 – 12:45	Alignment with IAS 19 Employee Benefits Simplifications to measurement of defined benefit obligation	5	Zhen Xu	The staff will summarise the feedback on the Request for Information and ask for SMEIG views on possible next steps.

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12:45 – 13:15	Update to multiple sections of the <i>IFRS for SMEs</i> Standard for amendments to IFRS Standards and IFRIC Interpretations	6	Wenyi Zheng Hazirah Hasni Easton Bilsborough	The staff will summarise the feedback on the Request for Information and ask for SMEIG views on possible next steps.
	Alignment with IFRS 14 <i>Regulatory Deferral Accounts</i>	7		
13:15 – 13:45	Other topics	8	Wenyi Zheng Hazirah Hasni	The staff will summarise the feedback on the Request for Information and ask for SMEIG views on possible next steps.
13:45 – 14:00	BREAK			
14:00 – 15:00	Subsidiaries without Public Accountability	9	Carlo Pereras Michelle Fisher Hazirah Hasni	Outreach meeting on the Exposure Draft <i>Subsidiaries without Public Accountability: Disclosures</i>
15:00	Close			