

AGENDA

[as at 10 May 2022]

Monday 16 May 2022

Time (UK)	Agenda item	Agenda ref.	Presenter	Note
11.30 – 11:35	Welcome	---	Tadeu Cendon	---
11:35 – 11:45	Update on the ISSB work	1	Sam Prestidge	Update on the work of the International Sustainability Standards Board (ISSB). In March 2022, the ISSB has published its first two proposed IFRS Sustainability Disclosure Standards for public consultation (IFRS S1 and IFRS S2). The consultation is open for comments until 29 July 2022.
11:45 – 13:15	ISSB General Requirements Exposure Draft (IFRS S1)	1	Ravi Abeywardana	Overview of the Exposure Draft setting out <i>General Requirements for Disclosure of Sustainability-related Financial Information</i> and discussion with EEG members.
13:15 – 13:30	BREAK			
13.30 – 15.00	ISSB Climate Exposure Draft (IFRS S2)	1	Caroline Clark-Maxwell	Overview of the Exposure Draft setting out <i>Climate-related Disclosure</i> requirements and discussion with EEG members.
15.00	END OF DAY 1			

Date 16 – 17 May 2022

Location Hybrid – Virtual and IFRS Foundation Office, London

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11.30 – 12.15	Lack of Exchangeability (amendments to IAS 21)	2	Wei Shun Tan Jenifer Minke-Girard	In April 2021 the International Accounting Standards Board (IASB) published the Exposure Draft <i>Lack of Exchangeability</i> , which proposed amendments to IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i> . At its January 2022 meeting the IASB discussed a summary of feedback on the Exposure Draft. EEG members will be asked to provide views on possible ways forward on the project.
12.15 – 13.00	IAS 41 <i>Agriculture</i>	3	Domingo Marchese (Argentina)	Presentation and disclosure of agricultural performance, measurement of breeding cattle. EEG members will be asked to share views on some application questions.
13.00 – 13.15	BREAK			
13.15 – 14.45	Update on IASB and IFRS Interpretations Committee activities	4	Jianqiao Lu Bruce Mackenzie	Update about the IASB's technical projects, highlighting the next milestone. The session will include: <ul style="list-style-type: none"> - an update on the IASB work plan for 2022–2026; and - an update on the IASB's tentative decisions on the objective and scope of its Business Combinations under Common Control project. Update on the IFRS Interpretations Committee activities.