

## Emerging Economies Group

Date **10-11 May 2023**

Location **Virtual participation**

Agenda timings or topics may change as the meeting progresses.

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### Wednesday 10 May

Time (UK BST)	Agenda ref	Agenda item
12.00		Welcome
12.00-12.45 (45 min)	3	Amendments to the Classification and Measurement of Financial Instruments
12.45-13.30 (45 min)	2	Carbon Offset
13.30-13.45		Break
13.45-15.15 (90 min)	1	Climate-related Risks in Financial Statements

### Thursday 11 May

Time (UK BST)	Agenda ref	Agenda item
12.00-13.15 (75 min)	4	Primary Financial Statements
13.15-13.30		Break
13.30-14.00 (30 min)	5	Subsidiaries without Public Accountability: Disclosures
14.00-15.00 (60 min)	6	Business Combinations under Common Control (BCUCC)
15.00-15.30 (30 min)	7	IASB Update