

Global Preparers Forum

Date **Friday 10 November 2023**
 Location **Hybrid – Virtual and IFRS Foundation Office, London**

Agenda timings or topics may change as the meeting progresses.
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Friday 10 November 2023

Time (UK)	Agenda ref	Agenda item
09:30-09:45 (15 min)		Introduction and welcome to new members
09:45-11:15 (90 min)	AP1, AP2	International Accounting Standards Board and IFRS Interpretations Committee Update, including:
09:45-10:00 (15 min)		Update on Primary Financial Statements Project Presenters: Roanne Hasegawa
10:00-10:30 (30 min)		Update on Climate-related and Other Uncertainties in the Financial Statements Project Presenters: Nili Shah and Karen Robson
10:30-11:15 (45 min)		Other IASB Update and IFRS Interpretations Committee Update Follow-up on issues discussed at the last meetings.
11:15-11:30	Break	
11:30-12:30 (60 min)	AP3	Equity method To be discussed at this meeting: The staff will provide an update on the project and seek members' views on the IASB's tentative decisions. Background: The IASB: <ul style="list-style-type: none"> (a) has made tentative decisions on application questions, and on improvements to disclosure requirements, for investments in associates. (b) is discussing implications of applying its tentative decisions, and possible improvements to disclosure requirements, to investments in joint ventures and in subsidiaries in separate financial statements. (c) asked the staff to prepare a paper for decision-making regarding subparagraph (b).

12:30-13:30	Lunch	
13:30-14:15 (45 min)	AP4	<p>International Sustainability Standards Board (ISSB) Update</p> <p>Update on recent deliberations and discussions of the ISSB.</p>
14:15-15:30 (75 min)	AP5	<p>Post-implementation Review of IFRS 15 – Revenue from Contracts with Customers</p> <p>To be discussed at this meeting:</p> <p>Ask GPF members to share their views on revenue accounting matters included in the IASB’s request for information on the post-implementation review of IFRS 15 <i>Revenue from Contracts with Customers</i>.</p> <p>Background:</p> <p>In September 2022, the IASB commenced its post-implementation review of IFRS 15 that has been effective since 1 January 2018. In phase 1 of the project the IASB identified matters for which it is now seeking further feedback through a public request for information. In particular, the IASB is seeking to understand whether there is diversity in applying IFRS 15 requirements and if so, how pervasive the diversity is and what causes it. The request for information will be open until 27 October 2023.</p>