

## IFRS Taxonomy Consultative Group (ITCG)

Date **5 March 2024**

Location **Virtual meeting**

Agenda timings or topics may change as the meeting progresses.

### Wednesday 5 March

Time (UK)	Agenda ref	Agenda item	Presenter
13.00 – 13.05 (5 mins)		<b>Welcome</b> Welcome members and provide an outline of the meeting.	Chairs
13.05 – 13.55 (50 mins)	1	<b>ESMA Consultation Paper</b> Mr. Eduardo Moral Prieto will provide an overview of ESMA's recent <a href="#">consultation paper</a> on digitalised requirements for sustainability and financial disclosures, and invite ITCG members to share their views.  The Consultation Paper includes proposals for: <ul style="list-style-type: none"> <li>• European Single Electronic Format (ESEF) requirements for sustainability reporting; and</li> <li>• redefining the tagging approach for the notes to the IFRS consolidated financial statements.</li> </ul>	Eduardo Moral Prieto (ESMA)
14.05 – 14.50 (45 mins)	2	<b>Digital financial reporting work plan update</b> The staff will provide ITCG members with an update on activities relating to digital financial reporting and seek input from ITCG members on: <ul style="list-style-type: none"> <li>• the suggested taxonomy modelling approach for <i>IFRS for SMEs Accounting Standard</i>; and</li> <li>• possible topics for the Common Practice and General Improvements project aimed at updating the 2026 Annual IFRS Accounting Taxonomy.</li> </ul>	Jatin Garach, Methma Rupasinghe and Vivek Baid
14.50 – 15.20 (30 mins)	3	<b>Text elements review</b> The staff will provide ITCG members with an overview of, and seek comment on, contemplated areas of future general improvements to the narrative elements within the IFRS Accounting Taxonomy.	Owen Jones and Vivek Baid
15.20 – 15.25 (5 mins)		<b>Closing remarks</b>	Chairs
15.25		<b>End of public session</b>	