

Emerging Economies Group

Date **3-4 November 2025**

Location **Seoul, South Korea**

Agenda timings or topics may change as the meeting progresses.

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Day 1 - Monday 3 November

Time (Seoul)	Agenda ref	Agenda item	Presenter
10.00 - 10.15	-	Welcome	IASB / KASB
10.15 - 11.30	1	IASB Technical Update	IASB
11.30 - 11.45		Break	
11.45 - 12.30	2	Implementation of IFRS 18	SAICA
12.30 - 14.00		Lunch	
14.00 - 15.30	3	Intangible Assets	IASB
15.30 - 15.45		Break	
15.45 - 17.00	4	Equity Method	IASB

Day 2 - Tuesday 4 November

Time (Seoul)	Agenda ref	Agenda item	Presenter
10.00 - 11.00	5	ISSB Update	ISSB
11.00 - 11.15		Break	
11.15 - 12.15	6	Sustainability Disclosure Standards for SMEs in Mexico	CINIF
12.15 - 13.45		Lunch	
13.45 - 15.00	7	Neighbouring countries profile	Observers
15.00 - 16.00	8	Amortised Cost Measurement	IASB