

## Day 1 Thursday 3 June 2021

All times are British Summer Time

10:30	<b>Registration and networking opens</b>	14:25	<b>Networking break</b>
10:50	<b>Welcome and introduction</b> <ul style="list-style-type: none"> <li>Fred Nieto, International Accounting Standards Board (IASB) Technical Staff</li> </ul>	14:45	<b>IASB and IFRS Interpretations Committee update</b> <p>This session will provide an overview of the work of the IASB and the Interpretations Committee's projects.</p> <p>It will explain how the IASB and IFRS Interpretations Committee are supporting the application of IFRS Standards.</p> <p>The session will include updates on various projects, including:</p> <ul style="list-style-type: none"> <li>Primary Financial Statements</li> <li>Goodwill and Impairment</li> </ul> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Sue Lloyd, IASB Vice-Chair</li> <li>Nili Shah, IASB Executive Technical Director</li> </ul>
11:00	<b>Chairman's keynote speech</b> <ul style="list-style-type: none"> <li>Hans Hoogervorst, IASB Chair</li> </ul>		
11:30	<b>Reflections on capital markets and developments in international financial reporting over the past 20 years</b> <p>This session will bring together leaders in the capital markets and in financial reporting.</p> <p>This session will provide:</p> <ul style="list-style-type: none"> <li>a moderated discussion with a panel of leaders in corporate reporting, the investment industry, regulatory agencies and academia.</li> </ul> <p><i>Chair:</i> Jane Fuller, Fellow, CFA UK</p> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>Hans Hoogervorst, IASB Chair</li> <li>Michel Prada, Former Chair of IFRS Foundation Trustees</li> <li>Peter Elwin, Director of Fixed Income, Planet Tracker</li> <li>Kees Camfferman, Professor of Financial Accounting, Vrije Universiteit</li> </ul>		
12:45	<b>Networking break</b>	15:45	<b>End of conference day one</b>
13:05	<b>The future of corporate reporting—IASB agenda consultation, management commentary and sustainability reporting</b> <p>This session will provide:</p> <ul style="list-style-type: none"> <li>an overview of the strategic and cross-cutting work on: <ul style="list-style-type: none"> <li>the IASB's Third Agenda Consultation</li> <li>the IFRS Foundation Trustees' work on establishing a new sustainability-reporting standard-setting board</li> </ul> </li> <li>a moderated discussion on the future of corporate reporting with a panel of investors, preparers, auditors, and national standard-setters.</li> </ul> <p><i>Chair:</i> Nick Anderson, IASB Member</p> <p><i>Presenter:</i> Lucrezia Reichlin, Trustee, IFRS Foundation</p> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>Michelle Edkins, Managing Director, Investment Stewardship, Blackrock</li> <li>Surya Subramanian, Director, DXB Entertainments</li> <li>Tania Wimberley, Head of Financial Reporting, Issuer Regulation, Johannesburg Stock Exchange</li> <li>Mark Vaessen, Partner, KPMG</li> </ul>		

## Day 2 Friday 4 June 2021

All times are British Summer Time

10:50	<b>Introduction to conference day 2</b> <ul style="list-style-type: none"> <li>Fred Nieto, IASB Technical Staff</li> </ul>
-------	--

### Breakout sessions

The objective of these sessions is to:

- inform you of recent developments
- help identify key issues
- discuss your views with IASB members and staff

11:00	<b>Breakouts 1</b> (choose 1 of 3)
-------	------------------------------------

Breakout with Q&A 11:00–12:15	Breakout with Q&A 11:00–12:15	Breakout with Q&A 11:00–12:15
<p><i>Update</i></p> <p><b>IFRIC update</b></p> <p>This session will provide an update on the work of the IASB and the IFRS Interpretations Committee in supporting the consistent application of IFRS Standards.</p> <p>It will focus on recently published agenda decisions, educational materials, and narrow-scope standard-setting projects.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Patrina Buchanan, IASB Technical Staff</li> <li>Jawaid Dossani, IASB Technical Staff</li> <li>Gustavo Olinda, IASB Technical Staff</li> </ul>	<p><i>Exposure Draft</i></p> <p><b>Regulatory Assets and Regulatory Liabilities</b></p> <p>This session will provide an overview of the Exposure Draft, which sets out proposals that aim to give investors better information about the financial performance of companies that are subject to rate regulation.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Tom Scott, IASB Member</li> <li>Raghava Tirumala, IASB Technical Staff</li> </ul>	<p><i>Discussion Paper</i></p> <p><b>Business Combinations under Common Control</b></p> <p>This session will provide an overview of the initial feedback on the Discussion Paper.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Françoise Flores, IASB Member</li> <li>Yulia Feygina, IASB Technical Staff</li> <li>Paolo Dragone, IASB Technical Staff</li> </ul>

12:15	<b>Networking break</b>
-------	-------------------------

12:35	<b>Breakouts 2</b> (choose 1 of 3)
-------	------------------------------------

continued ...

Breakout with Q&A 12:35–13:50	Breakout with Q&A 12:35–13:50	Breakout with Q&A 12:35–13:50
<p><i>Update</i></p> <p><b>Financial instruments</b> This session will provide updates on:</p> <ul style="list-style-type: none"> <li>the Post-Implementation Review of the classification and measurement requirements in IFRS 9 <i>Financial Instruments</i></li> <li>the Dynamic Risk Management project</li> <li>the Financial Instruments with Characteristics of Equity project</li> </ul> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Sue Lloyd, IASB Member</li> <li>Riana Wiesner, IASB Technical Staff</li> <li>Zhiqi Ni, IASB Technical Staff</li> <li>Laura Kennedy, IASB Technical Staff</li> <li>Uni Choi, IASB Technical Staff</li> <li>Angie Ah Kun, IASB Technical Staff</li> </ul>	<p><i>Update</i></p> <p><b>IFRS Taxonomy and wider digital reporting</b> This session will provide an overview of the recent developments in:</p> <ul style="list-style-type: none"> <li>the IFRS Taxonomy and related standard-setting activities; and</li> <li>the wider digital reporting including lessons learnt from ESEF reporting in Europe.</li> </ul> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Ann Tarca, IASB Member</li> <li>Izabela Ruta, IASB Technical Staff</li> </ul> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>Anna Sciortino, Policy Officer, ESMA</li> <li>Jon Rowden, iXBRL leader, PwC</li> <li>Miloslawa Trykowska-Dudek, Director of Financial Reporting, Orange Poland</li> <li>Mohini Singh, Director, Financial Reporting Policy, CFA Institute</li> </ul>	<p><i>Exposure Draft</i></p> <p><b>Management Commentary</b> This session will provide an overview of the Exposure Draft. The objective of this project is to help companies prepare management commentaries that better meet the information needs of investors, in particular, their increasing needs for information about intangible resources, environmental, social and governance matters, and matters affecting a company's long-term prospects.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Tom Scott, IASB Member</li> <li>Yulia Feygina, IASB Technical Staff</li> <li>Matt Chapman, IASB Technical Staff</li> </ul>

13:50 **Networking break**

14:10 **Breakouts 3** (choose 1 of 3)

Breakout with Q&A 14:10–15:30	Breakout with Q&A 14:10–15:30	Breakout with Q&A 14:10–15:30
<p><i>Exposure Draft</i></p> <p><b>Disclosure Requirements in IFRS Standards – A Pilot Approach</b> This session will provide an overview of the Exposure Draft. The Exposure Draft proposes a new approach to developing disclosure requirements in IFRS Standards and new disclosure requirements for IFRS 13 <i>Fair Value Measurement</i> and IAS 19 <i>Employee Benefits</i>. Disclosure requirements developed using the proposed new approach would enable companies to enhance their judgements and reduce boilerplate information, giving investors more useful information.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Tadeu Cendon, IASB Member</li> <li>Kathryn Donkersley, IASB Technical Staff</li> <li>Aishat Akinwale, IASB Technical Staff</li> </ul>	<p><i>Forthcoming Exposure Draft</i></p> <p><b>Subsidiaries without Public Accountability: Disclosures</b> This session will provide a preview of the forthcoming exposure draft on disclosure requirements for qualifying subsidiaries. The exposure draft will include proposals for a new IFRS Standard that will permit qualifying subsidiaries to apply IFRS Standards with reduced disclosures.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Jianqiao Lu, IASB Member</li> <li>Michelle Sansom, IASB Technical Staff</li> <li>Carlo Pereras, IASB Technical Staff</li> <li>Elizabeth Buckley, IASB Technical Staff</li> </ul> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>Bruce Mackenzie, IASB Member</li> <li>Michael Stewart, Senior Expert of Financial Reporting - Group Accounting Policy and Financial Reporting, Huawei Global Finance (UK) Limited</li> <li>Danielle Stewart OBE, Partner, RSM UK Tax and Accounting Limited</li> </ul>	<p><i>Update</i></p> <p><b>The effects of climate-related matters on financial statements prepared applying IFRS Standards</b> This session will provide an overview of the IFRS Foundation's educational material highlighting how requirements in IFRS Standards require companies to consider climate-related matters when their effects are material to the financial statements.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>Nick Anderson, IASB Member</li> <li>Patrina Buchanan, IASB Technical Staff</li> </ul> <p><i>Panellists:</i></p> <ul style="list-style-type: none"> <li>David Pitt-Watson, Investor and Former Chair, UN Environment Finance Initiative</li> <li>Isabelle Grauer-Gaynor, Corporate Finance and Reporting Team Leader, European Securities and Markets Authority</li> <li>Frédéric Agnès, VP Corporate Accounting, Total SE</li> </ul>

15:30 **Networking**

15:50 **End of conference**