

IFRS INTERPRETATIONS COMMITTEE MEETING

Date	2 February 2021
Location	Video meetina

AGENDA

Tuesday 2 February

Time	Agenda Item	Agenda ref.	Presenter
12:05-12:05	Administrative matters	1	Sue Lloyd, Patrina Buchanan
	Agenda decision to finalise		
12:05-13:20	IFRS 10 Consolidated Financial Statements and IFRS 16 Leases	2	Kensuke Okabe, Jawaid Dossani
	 Sale and Leaseback of an Asset in a Single- Asset Entity (IFRS 10 and IFRS 16) 		
13.20-13.35	Break		
	Initial consideration		
13:35-14:35	IAS 2 Inventories	3	Gustavo Olinda
	Costs Necessary to sell Inventories		
14:35 – 15:05	IAS 10 Events after the Reporting Period		
	 Preparation of Financial Statements when an Entity is no longer a Going Concern 	4	Stefano Tampubolon, Jawaid Dossani
	Administrative session		
15:05-15:10	Work in progress	5	Patrina Buchanan