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**Date** 14 and 15 September 2021

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**Location** Video meeting

## AGENDA

**Tuesday 14 September**

Time	Agenda Item	Agenda ref.
12:40-12:40	Administrative matters	1
	<b>Comments on tentative agenda decisions</b>	
12:40-13:10	IFRS 16 <i>Leases</i> <ul style="list-style-type: none"><li>• Non-refundable Value Added Tax on Lease Payments</li></ul>	2
13:10-13:25	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"><li>• Accounting for Warrants that are Classified as Financial Liabilities on Initial Recognition</li></ul>	3
	<b>Input on Board project</b>	
13:25-14:30	Proposed amendments to IFRS 16 <i>Leases</i> <ul style="list-style-type: none"><li>• Lease Liability in Sale and Leaseback</li></ul>	4

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## AGENDA

**Wednesday 15 September**

Time	Agenda Item	Agenda ref.
	<b>Initial Consideration</b>	
12:30 -13:15	IAS 7 <i>Statement of Cash Flows</i> <ul style="list-style-type: none"><li>• Demand Deposits with Restrictions on Use</li></ul>	5
13:15–14:10	IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none"><li>• Cash Received via Electronic Transfer as Settlement for a Financial Asset</li></ul>	6
	<b>Administrative matters</b>	
14:10-14:15	<ul style="list-style-type: none"><li>• Work in progress</li></ul>	7