

## AGENDA

Date	19 October 2023
Location	Hybrid Meeting

Time	Agenda item	Agenda ref.
08:55 – 09:00 [5 minutes]	<b>Welcome</b>	
09:00 – 09:30 [30 minutes]	<b>IASB Update</b>	AP1a
09:30 – 10:00 [30 minutes]	<b>ISSB Update</b>	AP1b
10:00 – 10:15 [15 minutes]	<b>Coffee break</b>	

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	<p><b>Post-implementation review of IFRS 15 <i>Revenue from Contracts with Customers</i></b></p> <p><b>Description</b></p> <p>Ask CMAC members to share their views on revenue accounting matters included in the IASB's request for information on the post-implementation review of IFRS 15 <i>Revenue from Contracts with Customers</i>.</p>	
10:15 – 11:15 [60 minutes]	<p><b>Background</b></p> <p>In September 2022, the IASB commenced its post-implementation review of IFRS 15 that has been effective since 1 January 2018. In phase 1 of the project the IASB identified matters for which it is now seeking further feedback through a public request for information. In particular, the IASB is seeking to understand whether there is diversity in applying IFRS 15 requirements and if so, how it affects the usefulness of the resulting information to users of financial statements. The request for information will be open until 27 October 2023.</p>	AP2

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11:15 – 12:00 [45 minutes]	<p><b>Climate Related and Other Uncertainties in the Financial Statements project</b></p> <p><b>Description</b></p> <p>The staff will seek CMAC member input and advice on the possible actions to help address concerns about reporting on the effects of climate-related and other uncertainties in the financial statements.</p> <p><b>Background</b></p> <p>In March 2023, the IASB started a project to explore whether and how financial statements can better communicate information about climate-related risks. In September 2023, following research and outreach about the nature and causes of concern related to reporting the effects of climate-related risks in the financial statements, the IASB decided to explore targeted actions to improve the reporting of climate-related and other uncertainties in the financial statements. The possible actions include development of educational materials, illustrative examples and targeted amendments to IFRS Accounting Standards to improve application of existing requirements.</p>	AP3
12:00 – 13:00 [60 minutes]	<b>Lunch break</b>	

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	<p><b>Equity Method project</b></p> <p><b>Description</b></p> <p>The staff will:</p> <p>a. provide an update on the equity method project and explain the IASB’s tentative decisions; and</p> <p>b. ask CMAC members whether the IASB’s tentative decisions for the proposed disclosure requirements provide useful information to users.</p> <p><b>Background</b></p> <p>The IASB has concluded the first stage of its discussions on application questions about the equity method as set out in IAS 28 <i>Investments in Associates and Joint Ventures</i>.</p> <p>As part of the project, the IASB is considering if amendments to disclosure requirements are required as a consequence of its tentative decisions taken.</p>	AP4
13:00 – 14:30 [90 minutes]		
	<p><b>End of public meeting</b></p>	