

# World Standard-setters Conference 2023



Hilton London Canary Wharf Hotel

## Agenda

### Day 1 – Monday 25 September 2023

All times are British Summer Time

<b>8:15 – 9:00</b>	<b>Registration</b> Tea and coffee
<b>9:00 – 9:10</b>	<b>Opening remarks</b> <b>Mardi McBrien</b> , Conference Chair, welcomes participants and speakers and illustrates the programme of the conference.
<b>9:10 – 10:05</b>	<b>IASB update—Q&amp;A with IASB Chair and Executive Technical Director</b> <b>Andreas Barckow</b> , IASB Chair, and <b>Nili Shah</b> , IASB Executive Technical Director, provide an update on the IASB's work over the last year and highlight forthcoming publications and consultations on which the IASB will be seeking input. This session should help you plan work in your jurisdictions.
<b>10:05 – 11:00</b>	<b>ISSB update</b> <b>Emmanuel Faber</b> , ISSB Chair, provides an overview of the recent work of the ISSB.
<b>11:00 – 11:30</b>	<b>Break</b> Networking, tea and coffee

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11:30 – 13:00	<p><b>Breakout sessions—smaller group sessions with Q&amp;A</b></p> <p><i>Participants can choose one of the following breakout sessions (four sessions repeated at 16:00)</i></p> <p><b>Breakout 1—Update on financial instruments projects</b></p> <p><b>Zach Gast</b>, IASB member, <b>Jaco Jordaan</b>, <b>Angie Ah Kun</b> and <b>Alev Halit Ongen</b>, IASB Technical Staff, provide an update on the various financial instruments projects, focussing on the upcoming amendments to IAS 32 as part of the FICE project and the recent exposure draft proposing amendments to IFRS 9.</p> <p><b>Breakout 2—Consistent application of IFRS Accounting Standards: hot topics</b></p> <p><b>Bruce Mackenzie</b>, IASB member, <b>Riana Wiesner</b>, IASB Technical Director, <b>Gustavo Olinda</b> and <b>Dennis Deysel</b>, IASB Technical Staff, provide an update on the work of the IASB and the IFRS Interpretations Committee in supporting the consistent application of IFRS Accounting Standards.</p> <p><b>Breakout 3—Proportionality and application of IFRS S1 and IFRS S2</b></p> <p><b>Ndidi Nnoli-Edozien</b>, ISSB member, <b>Sam Prestidge</b> and <b>Roberta Ravelli</b>, ISSB Technical staff, provide an overview of the mechanisms that the IFRS Foundation and the ISSB are working on to support implementation of IFRS S1 and IFRS S2, as well as steps that have already been taken such as building proportionality mechanisms and transition reliefs into the Standards.</p> <p><b>Breakout 4—SASB Standards</b></p> <p><b>Granville Martin</b>, ISSB Director—Global Regulatory Outreach, and <b>Sundip Jadeja</b>, ISSB Technical Staff, provide an overview of the SASB Standards and explain how the ISSB has embedded the SASB’s industry-based approach to sustainability disclosure into its standard-setting process.</p> <p><b>Breakout 5—Business Combinations—Disclosures, Goodwill and Impairment</b></p> <p><b>Rika Suzuki</b>, <b>Bertrand Perrin</b> and <b>Nick Anderson</b>, IASB members, <b>Jawaid Dossani</b>, IASB Technical Director, and <b>Craig Smith</b>, IASB Technical Staff, provide an update on the work of the IASB to improve, at a reasonable cost, the information companies report about acquisitions of businesses to help investors assess how successful those acquisitions have been.</p> <p><b>Breakout 6—IFRS 17 Insurance Contracts</b></p> <p><b>Hagit Keren</b>, IASB member, and Panellists discuss the first impressions of the application of IFRS 17 focussing on the best practices and application experiences. The session will help different jurisdictions share the experiences and learn from each other.</p> <p>Panellists:</p> <ul style="list-style-type: none"><li>• <b>Katharine Christopoulos</b>, AcSB, Canada</li><li>• <b>Lebogang Senne</b>, Pan African Federation of Accountants</li><li>• <b>Nishan Fernando</b>, Asian-Oceanian Standard-Setters Group</li></ul>
13:00 – 14:00	Lunch

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14:00 – 15:30	<p><b>Panel Discussion—International perspectives on the application of the ISSB Standards</b></p> <p>Following an introduction by <b>Jonathan Bravo</b>, Director of Regulatory Affairs EMEA &amp; ASIA, of the IFRS Foundation’s strategy to support jurisdictions in their journeys towards adoption of ISSB Standards, <b>Sue Lloyd</b>, ISSB Vice-Chair, moderates a panel discussion about the differing starting points and level of preparedness of jurisdictions with the need to deliver the consistency and comparability required by capital markets.</p> <p>Panellists:</p> <ul style="list-style-type: none"><li>• <b>Yasunobu Kawanishi</b>, Sustainability Standards Board of Japan</li><li>• <b>Lebogang Senne</b>, Pan African Federation of Accountants</li><li>• <b>Cecilia Kwei</b>, Hong Kong Institute of Certified Public Accountants</li><li>• <b>Ian Carruthers</b>, International Public Sector Accounting Standards Board</li><li>• <b>Georg Lanfermann</b>, Accounting Standards Committee of Germany</li></ul>
15:30 – 16:00	<b>Break - Networking, tea and coffee</b>
16:00 – 17:30	<p><b>Breakout 1—Update on financial instruments projects</b></p> <p><b>Zach Gast</b>, IASB member, <b>Riana Wiesner</b>, IASB Technical Director, <b>Jaco Jordaan</b>, <b>Angie Ah Kun</b> and <b>Alev Halit Ongen</b>, IASB Technical Staff, IASB Technical Staff, provide an update on the various financial instruments projects, focussing on the upcoming amendments to IAS 32 as part of the FICE project and the recent exposure draft proposing amendments to IFRS 9.</p> <p><b>Breakout 2—Consistent application of IFRS Accounting Standards: hot topics</b></p> <p><b>Bruce Mackenzie</b>, IASB member, <b>Jawaid Dossani</b>, IASB Technical Director, <b>Gustavo Olinda</b> and <b>Dennis Deysel</b>, IASB Technical Staff, provide an update on the work of the IASB and the IFRS Interpretations Committee in supporting the consistent application of IFRS Accounting Standards.</p> <p><b>Breakout 3—Proportionality and application of IFRS S1 and IFRS S2</b></p> <p><b>Ndidi Nnoli-Edozien</b>, ISSB member, <b>Sam Prestidge</b> and <b>Roberta Ravelli</b>, ISSB Technical staff, provide an overview of the mechanisms that the IFRS Foundation and the ISSB are working on to support implementation of IFRS S1 and IFRS S2, as well as steps that have already been taken such as building proportionality mechanisms and transition reliefs into the Standards.</p> <p><b>Breakout 4—SASB Standards</b></p> <p><b>Granville Martin</b>, ISSB Director - Global Regulatory Outreach, and <b>Sundip Jadeja</b>, ISSB Technical Staff, provide an overview of the SASB Standards and explain how the ISSB has embedded the SASB’s industry-based approach to sustainability disclosure into its standard-setting process.</p> <p><b>Breakout 5—Provisions—Targeted Improvements</b></p> <p><b>Patrina Buchanan</b>, IASB member, and <b>Joan Brown</b>, IASB Technical Staff, discuss possible amendments to IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> that could change the timing of recognition of some provisions.</p>
17:30 – 18:30	<b>Drinks</b>
18:30 – 22:00	<b>Dinner</b>
	<b>End of Day 1</b>

## Day 2 – Tuesday 26 September 2023

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8:00 – 9:00	<p><b>Optional drop-in 1—Learn about Translations Adoption Copyright</b></p> <ul style="list-style-type: none"><li>The TAC team will present on translation and licencing of IFRS Accounting Standards and IFRS Sustainability Disclosure Standards.</li></ul> <p><b>Optional drop-in 2—Learn about IFRS for SMEs Accounting Standard</b></p> <ul style="list-style-type: none"><li>Join the IASB members <b>Jianqiao Lu</b> (Chair of the SME Implementation Group), <b>Tadeu Cendon</b>, <b>Ann Tarca</b> and the IFRS for SMEs project team to discuss the latest developments in the Second Comprehensive review of the <i>IFRS for SMEs Accounting Standard</i>.</li></ul>
9:00 – 9:30	<p><b>Welcome back—Report back from Day 1</b></p> <p><b>Mardi McBrien</b>, Conference Chair, shares key messages from Day 1 of the conference and provides the opportunity to participants to share feedback.</p>
09:30 – 11:00	<p><b>Subsidiaries Without Public Accountability: Disclosures</b></p> <p>Following a presentation on the future IFRS Accounting Standard by <b>Carlo Pereras</b> and <b>Ozlem Arslan</b>, IASB Technical Staff, <b>Michelle Sansom</b>, IASB Technical Director, will moderate a panel discussion with national standard-setters on their reduced disclosure Standards.</p> <p>Panellists:</p> <ul style="list-style-type: none"><li><b>Bertrand Perrin</b>, IASB Member</li><li><b>William Biese</b>, CINIF, Mexico</li><li><b>Jenny Carter</b>, FRC, UK</li><li><b>Carolyn Cordery</b>, New Zealand Accounting Standards Board</li><li><b>Agnieszka Stachniak</b>, MOF, Poland</li></ul>
11:00 – 11:15	<p><b>Break</b></p> <p>Networking, tea and coffee</p>
11:15 – 12:45	<p><b>Primary Financial Statements</b></p> <p><b>Nick Anderson</b>, IASB member, <b>Roanne Hasegawa</b>, <b>Deborah Bailey</b> and <b>Juliane-Rebecca Upmeier</b>, IASB Technical Staff, introduce the forthcoming IFRS Accounting Standard that aims to improve comparability by defining subtotals in the statement of profit or loss, provide transparency on management performance measures by introducing new disclosure requirements and provide useful information by enhancing the requirements for aggregation and disaggregation.</p>
12:45	<p><b>End of World Standard-setters Conference</b></p>
12:45 – 14:00	<p><b>Lunch</b></p>
14:00	<p><b>International Forum of Accounting Standard Setters (IFASS) meeting commences</b></p>