



IFRS Foundation® CONFERENCE

26–27 June 2023 | London
#IFRSConference23

Day 1 Monday 26 June 2023

12:00	Registration Light buffet and refreshments
12:50	Welcome and introduction <ul style="list-style-type: none">- Opening the conference- Housekeeping remarks• Fred Nieto, IASB Technical Director
13:00	IASB Chair Keynote address <ul style="list-style-type: none">• Andreas Barckow, IASB Chair
13:30	ISSB Chair Keynote address <ul style="list-style-type: none">• Emmanuel Faber, ISSB Chair
14:00	Guest Keynote Address <ul style="list-style-type: none">• Julia Hoggett, CEO, London Stock Exchange plc
14:30	Networking break
15:00	Joint IASB and ISSB Update <p>This session will include an update of the International Accounting Standards Board and International Sustainability Standards Board's current projects and priorities for the next year.</p> <ul style="list-style-type: none">• Sue Lloyd, ISSB Vice-Chair• Linda Mezon-Hutter, IASB Vice-Chair
16:00- 17:30	Breakout sessions 1-5 (choose <i>one</i> of the following)



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1. Primary Financial Statements

In its Primary Financial Statements project, the IASB will make targeted improvements to the structure and content of the primary financial statements, with a focus on the statement(s) of financial performance. This session will provide an overview of how these improvements will affect preparers, users of financial statements and other stakeholders, and what stakeholders can expect to happen next.

Presenters:

- Nick Anderson, IASB Member
- Patrina Buchanan, IASB Member
- IASB Technical Staff, PFS project team

2. Consistent Application of IFRS Accounting Topics – Panel Discussion

This session will consist of a panel discussion with Committee members to learn more about their experience as members of the Interpretations Committee and their views on the role of the Committee in the consistent application of IFRS Accounting Standards.

Presenter:

- Bruce Mackenzie, IASB Member and Chair of the IFRS Interpretations Committee

Panellists:

- Ann Tarca, IASB Member
- Renata Bandeira, Controllershship and Tax Director, Azul Airlines
- Brian O'Donovan, Partner, International Standards Group, KPMG

3. Financial Instruments Update

This session will provide updates on:

- the Exposure Draft Amendments to the Classification and Measurement of Financial Instruments (proposed amendments to IFRS 9
- Financial Instruments and IFRS 7 Financial Instruments: Disclosures)
- the Post-Implementation Review of the impairment requirements in IFRS 9 Financial Instruments
- the Dynamic Risk Management project
- the Financial Instruments with Characteristics of Equity project

Presenters:

- Zach Gast, IASB Member
- Riana Wiesner, IASB Technical Director
- IASB Technical Staff, Financial Instruments project teams

4. Business Combinations—Disclosures, Goodwill and Impairment

This session will 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.

In particular, the session will consider the IASB's work on:

- improving disclosure requirements about business combinations, and
- potential changes to the impairment test used in testing goodwill accounting

Presenters:

- Rika Suzuki, IASB Member
- Bertrand Perrin, IASB Member
- Jawaid Dossani, IASB Technical Director
- Tim Craig, IASB Technical Director
- Craig Smith, IASB Technical Staff
- Paola Dragone, IASB Technical Staff

5. Essential background for getting started with IFRS S1 and S2

Introduction to Sustainability Reporting and the IFRS Foundation's capacity building initiatives

Presenters:

- Mardi McBrien, Director of Strategic Affairs, IFRS Foundation
- Lois Guthrie, ISSB, Senior Technical Adviser

17:30-
19:00

Drinks reception

Meet the IASB and ISSB Members and Technical Staff



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Day 2 Tuesday 27 June 2023

08:00	Registration Light buffet and refreshments
09:00	Panel discussion— Reflecting Long Term Risks and Uncertainties in Financial Reporting <i>Presenters:</i> <ul style="list-style-type: none">• Nick Anderson, IASB Member• Richard Barker, ISSB Member <i>Chair:</i> <ul style="list-style-type: none">• Mardi McBrien, Director of Strategic Affairs, IFRS Foundation <i>Panellists:</i> <ul style="list-style-type: none">• Isabelle Grauer-Gaynor - Corporate Finance and Reporting, Head of Unit, ESMA (European Securities and Markets Authority)• Ian Kramer - Senior Vice President: Group Finance, AngloGold Ashanti• Shinya Iwasaki - Partner, Deloitte Asia Pacific Financial Reporting Leader
10:30	Networking break
11:00-12:30	Breakout sessions 1-5 (choose one of the following)

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- Nick Anderson, IASB Member
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- IASB Technical Staff, PFS project team

2. Consistent application of IFRS Accounting Standards: hot topics

This session will provide an update on the work of the IASB and the IFRS Interpretations Committee in supporting the consistent application of IFRS Accounting Standards. It will focus on recently published agenda decisions and narrow-scope standard-setting projects.

Presenters:

- Bruce Mackenzie, IASB Member and Chair of the IFRS Interpretations Committee
- Riana Wiesner, IASB Technical Director
- Dennis Deysel, IASB Technical Staff
- Gustavo Olinda, IASB Technical Staff

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4. Introduction to IFRS S1: General Requirements

This session will provide an introduction to the requirements in IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information*.

Presenters:

- Richard Barker, ISSB Member
- Sundip Jadeja, ISSB Technical Staff–S1 Lead

5. Introduction to IFRS S2: Climate-related Disclosures

This session will provide an introduction to the requirements in IFRS S2 *Climate-related Disclosures*.

Presenters:

- Sue Lloyd, ISSB Vice-Chair
- Caroline Clark-Maxwell, ISSB Technical Staff–S2 Lead

12:30 **Lunch**

13:30-15:00 **Breakout sessions 1-5** (choose *one* of the following)

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Presenters:

- Sue Lloyd, ISSB Vice-Chair
- Caroline Clark-Maxwell, ISSB Technical Staff–S2 Lead

15:00	Networking break
15:30	Ask me anything: Q&A session A quick-fire round with Board members and staff answering questions submitted electronically by delegates— via SLIDO— during the two-day conference. <i>Chair:</i> Nili Shah, IASB Executive Technical Director <ul style="list-style-type: none">• Andreas Barckow, IASB Chair• Linda Mezon-Hutter, IASB Vice-Chair• Sue Lloyd, ISSB Vice Chair• Richard Barker, ISSB Member
16:30	End of conference