

EMERGING ECONOMIES GROUP MEETING

Date	30 November – 1 December 2020
Location	VIRTUAL MEETING

AGENDA

[as at 18 November 2020]

Monday 30 November 2020

Time (UK time GMT)	Agenda item	Agenda ref.	Presenter	Note
11.00 – 11.05	Welcome		Tadeu Cendon	
11.05 – 11.35	Disclosure Initiative—Accounting Policies	1	Siobhan Hammond	Overview of the forthcoming amendments and discussion with EEG members.
11.35 – 12.00	Disclosure Initiative—Subsidiaries that are SMEs	2	Elizabeth Buckley	Update on the project and discussion with EEG members.
12.00 – 12.15	BREAK			
12.15 – 13.45	Disclosure Initiative—Targeted Standards- level Review of Disclosures	3	Kathryn Donkersley	Overview of forthcoming proposals and discussion with EEG members.
13.45 – 14.15	BREAK			
14.15 – 15.15	Applying IFRS Standards in 2020— discussion on impact of Covid-19	4	Mary Tokar	Feedback from IFRS Foundation Virtual Conference and discussion with EEG members.
15.15 – 15.45	Lack of exchangeability—amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates	5	Paolo Dragone	Overview of the forthcoming proposals and discussion with EEG members.

The IFRS Foundation promotes the adoption of IFRS® Standards and is the oversight body of the International Accounting Standards Board IFRS Foundation | Columbus Building | 7 Westferry Circus | London E14 4HD | UK info@ifrs.org | www.ifrs.org | Tel: +44 (0)20 7246 6410



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Time (UK time GMT)	Agenda item	Agenda ref.	Presenter	Notes
11.00 – 12.30	Business Combinations—Disclosures, Goodwill and Impairment	6	Craig Smith	Feedback from EEG members on the Discussion Paper.
12.30 – 13.00	BREAK			
13.00 – 13.30	Update on IASB Activities	7	Jianqiao Lu	
13.30 – 14.30	BREAK			
14.30 – 15.30	Post-implementation Review of IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements, IFRS 12 Disclosure of Interests in Other Entities	9	Filippo Poli	Overview of the forthcoming Request for Information and discussion with EEG members.
15.30	END OF MEETING			