

Board Meeting

Date 22-23 September 2020

Location Virtual Meeting

AGENDA [11/09/2020]

Tuesday 22 September

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on Twitter at @IFRSFoundation using the hashtag #IFRSMeetings.

| Time UK | Agenda item | Agenda ref. |
|-----------------|---|-------------|
| 11.15- 11.25 | Board work plan update | Oral Update |
| 11.25- 12.10 | Maintenance and Consistent Application • Lease Liability in a Sale and Leaseback – Sweep Issue | 12 |
| 12.10- 12.25 | Break | |
| 12.25- 13.25 | Rate-regulated Activities | 9 |



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|-----------------|--|-------------|
| 10.00- 11.00 | Management Commentary | 15 |
| 11.00- 11.15 | Break | |
| 11.15- 11.30 | Management Commentary [Contd] | 15 |
| 11.30- 12.00 | Business Combinations under Common Control | 23 |
| 12.00- 12.30 | Lunch | |
| 12.30- 13.30 | Extractive Activities | 19 |