

EMERGING ECONOMIES GROUP MEETING

Date	17 – 18 May 2021
Location	VIRTUAL MEETING

AGENDA

[as at 10 May 2021]

Monday 17 May 2021

Time (UK)	Agenda item	Agenda ref.	Presenter	Note
11.00 – 11.05	Welcome		Tadeu Cendon	
11.05 – 12.30	Rate-regulated Activities	1	Mariela Isern	Overview of the Exposure Draft and discussion with EEG members
12.30 – 12.45	BREAK			
12.45 – 13.45	Rate-regulated Activities			
13:45 – 14:15	Strategy and Governance projects: update on sustainability reporting	2	Samuel Prestidge Irene Heemskerk	Update on sustainability reporting project
14.15 – 14.30	BREAK			
14.30 – 16.00	Strategy and Governance projects: Third Agenda Consultation	3	Aishat Akinwale	Overview of the Request for Information published in March 2021 and feedback from EEG members



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11.00 – 12.30	Business Combinations Under Common Control	4	Yulia Feygina Richard Brown Huaxin Xu (China) Bing Zhong (China)	Feedback from EEG members on the Discussion Paper
12.30 – 12.45	BREAK			
12.45 – 13.45	Agenda Decisions: IFRS Interpretations Committee	5	Jawaid Dossani Patrina Buchanan	Role of agenda decisions and overview of a sample of recent agenda decisions
13.45 – 14.15	IFRS for SMEs Standard review	6	Yousouf Hansye	Second phase of the review and discussion with EEG members
14.15 – 14.30	BREAK			
14.30 – 15.00	Applying IAS 12 Income Taxes	7	Domingo Marchese (Argentina)	Experience of applying IAS 12 in South America and discussion with EEG members
15.00 – 15.30	Update on IASB activities	8	Bruce Mackenzie	