

## AGENDA [15/10/2021]

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**Date** 25-28 October 2021

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**Location** IASB, Boardroom,  
Columbus Building | 7 Westferry Circus |  
Canary Wharf | London E14 4HD | UK

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](#).

**Monday 25 October**

Time UK	Agenda item	Agenda ref.
13.30-14.30	Second Comprehensive Review of the IFRS for SMEs Standard	30
14.30-14.45	Break	
14.45-15.45	Second Comprehensive Review of the IFRS for SMEs Standard	30

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## Tuesday 26 October

Time UK	Agenda item	Agenda ref.
09.30-11.15	<b>Goodwill and Impairment</b>	18
11.15-11.30	<b>Break</b>	
11.30-13.00	<b>Post Implementation review of IFRS 10-12</b>	7
13.00-14.00	<b>Lunch</b>	
14.00-15.00	<b>Equity Method</b>	13
15.00-15.20	<b>Maintenance and Consistent Application</b> <ul style="list-style-type: none"> <li>• IFRIC Update</li> <li>• Non-refundable Value Added Tax on Lease Payments</li> <li>• Accounting for Warrants that are Classified as Financial Liabilities on Initial Recognition</li> <li>• Supplier Finance Arrangements</li> </ul>	12

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## Wednesday 27 October

Time UK	Agenda item	Agenda ref.
09.30-10.30	<b>Pensions Benefits that depend on Asset Returns</b>	6
10.30-10.45	<b>Break</b>	
10.45-10.55	<b>IFRS Taxonomy due process</b>	25
10.55-13.00	<b>Primary Financial Statements</b>	21
13.00-14.00	<b>Lunch</b>	
14.00-16.00	<b>Primary Financial Statements [Contd.]</b>	21

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**Thursday 28 October**

Time UK	Agenda item	Agenda ref.
09.30-11.00	<b>Amendments to IFRS 17 Insurance Contracts</b>	2
11.00-11.15	<b>Break</b>	
11.15-13.00	<b>Rate-regulated Activities</b>	9
13.00-13.45	<b>Lunch</b>	
13.45-16.00	<b>Rate-regulated Activities [Contd.]</b>	9