

## EFRAG TEG MEETING

29-30 March 2017

Day 1 09:30 – 18:00 hrs

Day 2 08:30 – 13:30 hrs

**EFRAG OFFICES - 35 Square de Meeûs - 1000 Brussels**

### AGENDA

Wednesday 29 March

TIME	SESSION	PRESENTER
CLOSED SESSION		
09:30 – 09:35	Welcome and apologies	
09:35 – 09:40	1. Approval of the minutes	Andrew Watchman
09:40 – 10:05	2. EFRAG Update	Andrew Watchman
10:05 – 10:15	3. ESMA Update	
10:15 – 10:30	4. IASB / IFRS Interpretations Committee Update	
10:30 – 10:45	Break	
PUBLIC SESSION		
10:45 – 13:00	5. IASB Project: <i>Principles of Disclosure</i> • Towards a draft comment letter	Hocine Kebli Ioanna Chatzieffraimidou Vincent Van Caloen Albert Steyn
13:00 – 13:45	Lunch	
13:45 – 14:15	6. IASB Publication <i>Transfers of Investment Property</i> • To discuss the comments received and recommend a final endorsement advice	Vincent Van Caloen
14:15 – 15:15	7. IASB Project <i>Insurance Contracts</i> • To provide a summary of the decisions made by ASAF members regarding the implementation of the Standards and to discuss the February sweep issues	Didier Andries Joseba Estomba Lecuona Sapna Heeralall Priscilla Anne Vianna
15:15 – 16:15	8. IASB Research Project <i>Primary Financial Statements</i> • To discuss potential improvements to the statement of financial performance	Filipe Alves Albert Steyn

TIME	SESSION	PRESENTER
16:15 – 16:30	Break	
16:30 – 17:00	<b>9. IFRIC 22 <i>Foreign Currency Transactions and Advance Consideration</i></b> <ul style="list-style-type: none"> <li>• To discuss the comments received and recommend a final endorsement advice</li> </ul>	Vincent Van Caloen
17:00 – 18:00	<b>10. EFRAG Research Project <i>Equity Instruments – Impairment and Recycling</i></b> <ul style="list-style-type: none"> <li>• To discuss an issues paper</li> </ul>	Filippo Poli Ioanna Chatzieffraimidou Jeff Waldier

**Thursday 30 March**

TIME	SESSION	PRESENTER
PUBLIC SESSION		
08:30 – 09:30	<b>11. IASB Project IFRS 9 <i>Symmetric Prepayment Options</i></b> <ul style="list-style-type: none"> <li>• To discuss an issues paper and the initial draft comment letter</li> </ul>	Didier Andries Ioana Chatzieffraimidou Joachim Jacobs
09:30 – 10:00	<b>12. IASB Publication <i>Annual Improvements to IFRS Standards 2014-2016 Cycle</i></b> <ul style="list-style-type: none"> <li>• To discuss the comments received and recommend a final endorsement advice</li> </ul>	Joseba Estomba Lecuona Bruno Gomes
10:00 – 10:30	<b>13. IASB Exposure Draft <i>Conceptual Framework for Financial Reporting</i></b> <ul style="list-style-type: none"> <li>• To update on recent developments</li> </ul>	Rasmus Sommer
10:30 – 10:45	Break	
10:45 – 11:45	<b>14. IASB Project <i>Post-implementation Review: IFRS 8 Operating Segments</i></b> <ul style="list-style-type: none"> <li>• To discuss the forthcoming proposed amendments to IFRS 8</li> </ul>	Isabel Batista
11:45 – 12:45	<b>15. IASB Research Project <i>Goodwill and Impairment</i></b> <ul style="list-style-type: none"> <li>• To discuss an issues paper on the recognition of deferred tax in business combinations</li> </ul>	Isabel Batista Vincent Van Caloen
12:45 – 13:30	Lunch	