



EFRAG TEG WEBCAST MEETING

AGENDA



15 September 2021 | 16:00 – 17:00 hrs (Brussels time)

TIME	SESSION	OBJECTIVE	PRESENTER
16:00– 17:00	Public session		
16:00 – 17:00	1. Post-implementation Review of IFRS 9	To report the views of FIWG	FI team
17:00	End of meeting		

AGENDA



16 September 2021 | 09:00 – 17:30 hrs (Brussels time)

TIME	SESSION	OBJECTIVE	PRESENTER
09:00 – 09:15	Closed session		
09:00 – 09:10	2. Approval of minutes and Chairman reports from an EFRAG TEG WG	Approve minutes and to receive an update from EFRAG TEG WG	Chiara Del Prete
09:10 – 09:15	Break		
09:15– 17:30	Public session		
09:15 – 11:15	3. Business Combinations under Common Control	To provide feedback on outreach activities and comment letter analysis. To recommend a final comment letter	BCUCC team
11:15 – 11:25	Break		
11:25 – 12:30	3. Business Combinations under Common Control (continued)	To provide feedback on outreach activities and comment letter analysis. To recommend a final comment letter	BCUCC team



TIME	SESSION	OBJECTIVE	PRESENTER
12:30 – 13:00	Break		
13:00 – 15:00	4. Disclosure Initiative - Subsidiaries that are SMEs	To recommend a draft comment letter	DI Subs SME team
15:00 – 15:15	Break		
15:15 – 16:00	5. Supplier Finance Arrangements	To provide a project update	SFA team
16:00 – 17:30	6. Variable and Contingent Consideration	To consider issues on the project	VCC team
17:30	End of meeting		