

# EFRAG FR TEG - USER PANEL JOINT MEETING

## AGENDA



Wednesday 10 May 2023 | 09:00 - 17:05



EFRAG OFFICES - 35 Square de Meeûs - 1000 Brussels

TIME	SESSION	PRESENTER
<b>09:00 - 09:50</b>	<b>Closed session</b>	
09:00 - 09:05 (5 min)	1. Welcome and apologies	Jens Berger
09:05 - 09:25 (20 min)	2. EFRAG Update	Jens Berger and Chiara Del Prete
09:25 - 09:45 (20 min)	3. ESMA, EC and IASB Update	ESMA, EC, IASB
09:45 - 09:50 (5 min)	Break (to open the public meeting)	
<b>09:50 - 17:05</b>	<b>Public session</b>	
09:50 - 11:20 (90 min)	4. Business Combinations - Disclosures, Goodwill and Impairment <i>To provide an update on aggregated tentative disclosure requirements</i>	BCDGI Team
11:20 - 11:35 (15 min)	Break	
11:35 - 13:05 (90 min)	5. Primary Financial Statements	IASB and PFS Team

TIME	SESSION	PRESENTER
	<i>To provide an update on the IASB discussions and discuss selected tentative decisions</i>	
13:05 - 13:50 (45 min)	Lunch break	
13:50 - 15:20 (90 min)	6. EFRAG Research Project on the Statement of Cash Flows and Related Matters  <i>To understand user needs to define the scope of EFRAG's Research Project</i>	Project Team
15:20 - 15:35 (15 min)	Break	
15:35 - 16:20 (45 min)	7. Amendments to the Classification and Measurement of Financial Instruments  <i>To receive input on EFRAG Draft Comment Letter</i>	IFRS 9 Team
16:20 - 17:05 (45 min)	8. IFRS IC submission Power Purchase Agreements  <i>To provide background to the submission and discuss relevance for users</i>	Sapna Heeralall
<b>17:05</b>	<b>End of joint EFRAG FR TEG - UP meeting</b>	