

AGENDA



Tuesday 13 October 2025 | 10:00 – 15:15



Webcast meeting

| TIME | SESSION | OBJECTIVE | PRESENTER |
|----------------------------|--|--|-----------------|
| 10:00 – 10:02 | 1. Welcome and apologies | | Jens Berger |
| 10:02 – 10:10 | 2. Update of EFRAG activities | | Galina Borisova |
| 10:10 – 10:25 (15 mins) | 3. KPIs for SMEs | Project presentation | Project team |
| 10:25– 11:10 (45 mins) | 4. Dynamic Risk Management (DRM) | First results of the DRM survey | Project team |
| 11:10-11:20 (10 mins) | Break | | |
| 11:20– 12:20 (60 mins) | 5. IFRS 9 Amortised Cost Measurement | Project overview and calculation of EIR | Project team |
| 12:20– 13:05 (45 mins) | Lunch break | | |
| 13:05– 14:20 (75 mins) | 6. Financial Instruments with Characteristics of Equity (FICE) | To discuss the IASB's recent tentative decisions | Project team |
| 14:20– 14:30 (10 mins) | Break | | |
| 14:30– 15:15 (45 mins) | 7. PIR IFRS 9 Hedge Accounting | Identification of issues for PIR | Project team |
| 15:15 | End of meeting | | |