

EFRAG FR TEG WEBCAST MEETING

AGENDA

 Tuesday 15 April 2025 | 09:00 – 16:40

 Webcast meeting

TIME	SESSION	OBJECTIVE	PRESENTER
09:00 – 10:15	Closed session		
09:00 – 09:05 (5 min)	1. Opening, welcome, apologies and approval of SoDs		Sébastien Harushimana EFRAG FR TEG Chair
09:05 – 09:10 (5 min)	2. Introduction of the new FR TEG members		Sébastien Harushimana
09:10 – 09:25 (15 min)	3. SR pillar update		Chiara Del Prete EFRAG SR TEG Chair
09:25 – 09:35 (10 min)	4. FR pillar update		Sébastien Harushimana
09:35 – 09:50 (15 min)	5. EFRAG RRAWG extension	Approve the new members	Sébastien Harushimana
09:50 – 10:10 (20 min)	6. ESMA, EC and IASB Update		ESMA, EC, IASB representatives
10:10 – 10:15 (5 min)	Break to open the public session		
10:15 – 16:40	Public session		
10:15 – 11:25 (70 min)	7. IFRS 18 Presentation and Disclosure in Financial Statements	Discuss the outreach and comment letter analysis on DEA/ Potential approval of FEA	Project team
11:25 – 11:35 (10 min)	Break		
11:35 – 12:50 (75 min)	8. Intangible assets (IASB research project)	Discuss the IASB Staff's initial thoughts on the scope of the project and on the group of topics the IASB could explore	Project team

TIME	SESSION	OBJECTIVE	PRESENTER
12:50 – 13:30 (40 min)	Lunch break		
13:30 – 15:00 (90 min)	9. IFRS 19 Subsidiaries without public accountability: Disclosures	Discuss DEA Appendices 2 and 3	Project team
15:00 – 15:10 (10 min)	Break		
15:10 – 16:40 (90 min)	10. Rate-regulated Activities	Discuss IASB tentative decisions - unit of account, recognition and derecognition	Project team
16:40	End of meeting		