

EFRAG FR TEG MEETING

AGENDA



Wednesday 5 July 2023 | 09:00 – 15:35



EFRAG OFFICES - 35 Square de Meeûs - 1000 Brussels

TIME	SESSION	PRESENTER
09:00 – 09:30	Closed session	
09:00 – 09:02 (2 min)	Welcome and apologies	Jens Berger
09:02 – 09:10 (8 min)	1. Approval of minutes <i>To approve minutes</i>	Jens Berger
09:10 – 09:30 (20 min)	2. Update from working group meetings <i>EFRAG UP, EFRAG FIWG and EFRAG IAWG</i>	Chairmen of working groups
09:30 – 09:35 (5 min)	Break (to open the public meeting)	
09:35 – 15:35	Public session	
09:35 – 10:50 (75 min)	3. Supplier Finance Arrangements <i>To seek approval of the Draft Endorsement Advice letter</i>	SFA Team
10:50 – 11:05 (15 min)	Break	
11:05 – 13:20 (135 min)	4. IFRS 9 - PIR Impairment (ECL) <i>To seek approval of EFRAG's Draft Comment Letter on the IASB's RfI</i>	IFRS 9 Team

TIME	SESSION	PRESENTER
	<i>To provide an overview of academic research on the effectiveness of the IFRS 9 impairment requirements</i>	
13:20 - 14:05 (45 min)	Lunch Break	
14:05 - 15:35 (90 min)	5. Primary Financial Statements <i>To provide an update on the project</i>	PFS Team
15:35	End of FR TEG meeting	