

Emerging Economies Group

Date **28-29 May 2024**

Location **Taiyuan City, Shanxi Province, China**

Agenda timings or topics may change as the meeting progresses.

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Day 1 - Tuesday 28 May: Climate-related accounting matters

Time (Taiyuan)	Agenda ref	Agenda item	Presenter
9.00 - 9.15		Welcome	IASB / Meeting hosts
9.15 - 10.45	1	Climate-related and Other Uncertainties in the Financial Statements	IASB
10.45 - 11.00		Break	
11.00 - 12.30	2	Power Purchase Agreements	IASB
12.30 - 14.00		Lunch	
14.00 - 15.30	3	Provisions—Targeted Improvements	IASB
15.30 - 15.45		Break	
15.45 - 16.30	4	Amendments to the Classification and Measurement of Financial Instruments	IASB
16.30 - 17.00	5	Pollutant Pricing Mechanisms	IASB
17.00 - 17.30	6	Accounting for data resources	EEG - China

Day 2 - Wednesday 29 May

Time (Taiyuan)	Agenda ref	Agenda item	Presenter
9.30 - 10.00	7	Going concern uncertainties	EEG - Mexico
10.00 - 11.00	8	Neighbouring countries profile	Observers from Nepal and Laos
11.00 - 11.15		Break	
11.15 - 13.00	9	IASB Technical Update	IASB
13.00 - 14.00		Lunch	
14.00 - 15.00	10	Post-implementation reviews of IFRS 15 and IFRS 9	IASB
15.00 - 15.15		Break	
15.15 - 16.45	11	Business Combinations—Disclosures, Goodwill and Impairment	IASB