

## Emerging Economies Group

Date **17-18 December 2024**

Location **Virtual meeting**

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

## Day 1 - Tuesday 17 December: IASB projects started in 2024

Time (London)	Agenda ref	Agenda item	Presenter
10.00 - 10.05		Welcome	IASB
10.05 - 11.00	1	IASB Technical Update	IASB
11.00 - 12.30	2	Intangible Assets	IASB
12.30 - 13.00		Break	
13.00 - 14.30	3	Post-implementation Review (PIR) of IFRS 16 <i>Leases</i>	IASB
14.30 - 14.45		Break	
14.45 - 16.15	4	Statement of Cash Flows and Related Matters	IASB
16.15 - 16.45	5	Amortised Cost Measurement	IASB

## Day 2 - Wednesday 18 December

Time (London)	Agenda ref	Agenda item	Presenter
9.30 - 10.15	6	ISSB Technical Update	ISSB
10.15 - 11.00	7	Management Commentary	IASB
11.00 - 12.00	8	Rate-regulated Activities	IASB
12.00 - 12.30		Break	
12.30 - 13.15	9	Updating IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	IASB
13.15 - 14.15	10	Equity Method	IASB
14.15 - 14.45	11	Allocation of monetary gains or losses on the Statement of Profit or Loss	EEG - Argentina
14.45 - 15.15		Break	
15.15 - 16.00	12	Applying IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i>	IASB/EEG
16.00 - 16.30	13	Translation to a Hyperinflationary Presentation Currency	EEG - Argentina