

A two-day hybrid conference for senior financial executives and other interested parties

## Day 1 Thursday 23 June 2022

09:00	<b>Registration</b> Light buffet and refreshments	14:00	<b>IFRS Sustainability Disclosure Standards-interactive workshops</b>  This session will provide an overview of the first two proposed Sustainability Disclosure Standards, one that sets out general disclosure requirements, and one that sets out climate-related disclosure requirements. Once finalised, the requirements are intended to result in a comprehensive global baseline of sustainability disclosures designed to meet the information needs of investors when assessing enterprise value.  After the overview, participants will have the opportunity to join small breakout groups to enhance discussion.  <i>Presenters:</i> <ul style="list-style-type: none"> <li>• Sue Lloyd, ISSB Vice Chair</li> <li>• Janine Guillot, CEO of the Value Reporting Foundation and Special Advisor to the Chair of the ISSB.</li> <li>• Mardi McBrien, Senior Executive, IFRS Foundation</li> <li>• ISSB Technical Staff</li> </ul>
10:00	<b>Welcome</b> <ul style="list-style-type: none"> <li>• Fred Nieto, IASB Technical Staff</li> </ul>	15:30	<b>Coffee break</b>
10:05	<b>Opening remarks: Message from the IFRS Foundation Trustees</b> <ul style="list-style-type: none"> <li>• Erkki Liikanen, Chair, IFRS Foundation Trustees</li> </ul>	16:00	<b>Panel discussion— The effect of technology on the investment process and how investors consume financial and ESG related data</b>  This session will provide participants with an overview on investors' consumption of digital financial reports, sustainability reporting and big data (use of AI) and how technology is transforming the way investors are making investment decisions. It will also explore the potential implications of financial and sustainability reporting standard setting.  <i>Chair:</i> <ul style="list-style-type: none"> <li>• Ann Tarca, IASB Member</li> </ul> <i>Panellists:</i> <ul style="list-style-type: none"> <li>• Zach Gast, IASB Member</li> <li>• Ridhima Nayyar, Director of Sustainability, RioCan REIT</li> <li>• Elena Philipova, Director, ESG Proposition, London Stock Exchange Group</li> <li>• Mohini Singh, Director, Governance Insights &amp; Public Policy, PwC</li> <li>• Steven Young, Professor of Accounting and Lead Researcher at the Centre for Financial Information Environment (CFIE), Lancaster University</li> </ul>
10:30	<b>Keynote address</b> <ul style="list-style-type: none"> <li>• Ashley Alder, IOSCO Board Chair</li> </ul>	17:30	<b>Cocktail reception</b> <ul style="list-style-type: none"> <li>• Meet the IASB and ISSB Members and Technical Staff</li> </ul>
11:00	<b>Coffee break</b>		
11:30	<b>Keynote address: Introduction to the International Sustainability Standards Board (ISSB)</b> <ul style="list-style-type: none"> <li>• Emmanuel Faber, ISSB Chair</li> </ul>		
12:00	<b>Panel discussion—An Introduction to Sustainability reporting at the IFRS Foundation</b>  Plenary discussion to help delegates gain an understanding of <ul style="list-style-type: none"> <li>• ISSB's focus on reporting standards for investor's information needs</li> <li>• How the ISSB's remit relates to that of the IASB</li> <li>• The connectivity between the work of the IASB and ISSB</li> <li>• The structure of the ISSB</li> <li>• How the Standards issued by the VRF &amp; CDSB will fit into the ISSB's work and work of the IFRS Foundation</li> </ul> <i>Chair:</i> <ul style="list-style-type: none"> <li>• Sue Lloyd, ISSB Vice Chair</li> </ul> <i>Panellists:</i> <ul style="list-style-type: none"> <li>• Andreas Barckow, IASB Chair</li> <li>• Emmanuel Faber, ISSB Chair</li> </ul>		
13:00	<b>Lunch</b>		

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## Day 2 Friday 24 June 2022

08:00	<b>Registration</b> Light buffet and refreshments
09:00	<b>IASB Chair Keynote address</b> • Andreas Barckow, IASB Chair
09:30	<b>IASB update—IASB Chair and Executive Technical Director</b> This session will include an update on the International Accounting Standards Board's current projects and its priorities for the next year <i>Presenters:</i> • Andreas Barckow, IASB Chair • Nili Shah, IASB Executive Technical Director
10:30	<b>Coffee break</b>

### Breakout sessions

The objective of these sessions is to:

- inform you of recent developments
- help identify key issues
- discuss your views with IASB members and staff

11:00	<b>Breakout</b> (choose <b>one</b> of the following)
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<p><b>1. Consistent application of IFRS Accounting Standards: hot topics</b></p> <p>This session will provide an update on the IASB and the IFRS Interpretations Committee's work supporting the consistent application of IFRS Accounting Standards. It will focus on recently published agenda decisions and narrow-scope standard-setting projects.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Bruce Mackenzie, IASB Member and Chair, IFRS Interpretations Committee</li> <li>• Patrina Buchanan, IASB Technical Staff</li> </ul>	<p><b>2. Financial Instruments Update</b></p> <p>This session will provide updates on:</p> <ul style="list-style-type: none"> <li>- the Post-Implementation Review of IFRS 9 <i>Financial Instruments</i></li> <li>- the Dynamic Risk Management project</li> <li>- the Financial Instruments with Characteristics of Equity project</li> </ul> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Zach Gast, IASB Member</li> <li>• Riana Wiesner, IASB Technical Staff</li> <li>• Technical staff of the financial instruments project teams</li> </ul>	<p><b>3. Primary Financial Statements</b></p> <p>In its Primary Financial Statements project, the Board is exploring targeted improvements to the structure and content of the primary financial statements, with a focus on the statement(s) of financial performance. This session will provide an overview of the decisions made so far on the project.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Rika Suzuki, IASB Member</li> <li>• Aida Vatrenejak, IASB Technical Staff</li> <li>• Roanne Hasegawa, IASB Technical Staff</li> </ul>	<p><b>4. The effects of climate-related matters on financial statements prepared applying IFRS Standards</b></p> <p>This session will provide an overview of the IFRS Foundation's educational material highlighting how requirements in IFRS Standards require companies to consider climate-related matters when their effects are material to the financial statements</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Nick Anderson, IASB Member</li> <li>• Nili Shah, IASB Executive Technical Director</li> <li>• Mark Babington, Executive Director of Regulatory Standards, UK FRC</li> <li>• Sue Harding, Managing Director, Harding Analysis</li> <li>• Edwin Kunkels, VP Group Reporting, Deputy Controller, Shell International B.V.</li> <li>• Gilly Lord, Global Leader, Public Policy &amp; Regulation, PwC</li> </ul>
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12:30	<b>Lunch</b>			
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15:00	<b>Coffee break</b>			
15:30	<p><b>Q&amp;A session with IASB Members and staff</b></p> <p>A quick-fire round with IASB members and Foundation staff answering questions submitted electronically by delegates—via SLIDO—during the two-day conference.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Mary Tokar, IASB Member</li> <li>• Andreas Barckow, IASB Chair</li> <li>• Nili Shah, IASB Executive Technical Director</li> </ul>			
16:30	<b>End of conference</b>			