

71<sup>ST</sup> MEETING OF THE INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS

NOVEMBER – DECEMBER 2020

**HELD VIA ZOOM LINK**

**(ALL TIMES IN 24-HOUR FORMAT, EASTERN TIME)**

Monday Nov 30	Tuesday Dec 1	Wednesday Dec 2	Thursday Dec 3	Friday Dec 4
<p>8:00–8:20 Opening Remarks [Agenda Item 1]</p> <p>8:20–9:50 NAS (Final Review) [Agenda Item 2]</p> <p>9:50–10:05 <i>Break</i></p> <p>10:05–11:15 NAS (Final Review)</p>	<p>8:00–10:00 Fees (Final Review) [Agenda Item 3]</p> <p>10:00–10:15 <i>Break</i></p> <p>10:15–11:15 Executive Session</p>	<p>8:00–10:00 Definitions of Listed Entity and PIE (Draft ED) [Agenda Item 4]</p> <p>10:00–10:15 <i>Break</i></p> <p>10:15–11:15 NAS (Final Review – Select Matters) [Agenda Item 2]</p>	<p>16:00–16:45 Fees (Final Review – Select Matters) [Agenda Item 3]</p> <p>16:45–17:45 Technology (Issues) [Agenda Item 5]</p> <p>17:45–18:00 <i>Break</i></p> <p>18:00–19:00 Technology (Issues)</p>	<p>8:00–9:30 NAS (Final Approval) [Agenda Item 2]</p> <p>9:30–9:45 <i>Break</i></p> <p>9:45–11:00 Definitions of Listed Entity and PIE (Approval ED) [Agenda Item 4]</p>

<b>Tuesday Dec 8</b>	<b>Wednesday Dec 9</b>
00:00–01:15 Fees (Final Approval) [Agenda Item 3]	14:00–15:30 Engagement Team–Group Audits Independence (First Read) [Agenda Item 6]
01:15–01:30 <i>Break</i>	15:30–15:45 <i>Break</i>
01:30–2:30 Technology (Issues) [Agenda Item 5]	15:45–16:40 Engagement Team–Group Audits Independence (First Read)
	16:40–17:00 Closing Remarks

<p align="center"><u>November 30,</u> <u>December 1-2 and 4</u></p>	<p align="center"><u>December 3</u></p>	<p align="center"><u>December 8</u></p>
<ul style="list-style-type: none"> <li>• Eastern time: 8:00 am</li> <li>• Mountain Time: 6:00 am</li> <li>• Pacific time: 5:00 am</li> <li>• Brazil: 10:00 am</li> <li>• UK: 1:00 pm</li> <li>• Central European Time: 2:00 pm (Belgium/France/Germany/Hungary)</li> <li>• Greece: 3:00 pm</li> <li>• Uganda: 4:00 pm</li> <li>• UAE: 5:00 pm</li> <li>• India: 6.30 pm</li> <li>• Singapore: 9:00 pm</li> <li>• Japan: 10:00 pm</li> <li>• Australia: 12:00 am (next day)</li> <li>• New Zealand: 2:00 am (next day)</li> </ul>	<ul style="list-style-type: none"> <li>• Eastern time: 4:00 pm</li> <li>• Mountain Time: 2:00 pm</li> <li>• Pacific time: 1:00 pm</li> <li>• Brazil: 6:00 pm</li> <li>• UK: 9:00 pm</li> <li>• Central European Time: 10:00 pm (Belgium/France/Germany/Hungary)</li> <li>• Greece: 11:00 pm</li> <li>• Uganda: 12:00 am (next day)</li> <li>• UAE: 1:00 am (next day)</li> <li>• India: 2:30 am (next day)</li> <li>• Singapore: 5:00 am (next day)</li> <li>• Japan: 6:00 am (next day)</li> <li>• Australia: 8:00 am (next day)</li> <li>• New Zealand: 10:00 am (next day)</li> </ul>	<ul style="list-style-type: none"> <li>• Eastern time: 12:00 am</li> <li>• Mountain Time: 10:00 pm (previous day)</li> <li>• Pacific time: 9:00 pm (previous day)</li> <li>• Brazil: 2:00 am</li> <li>• UK: 5:00 am</li> <li>• Central European Time: 6:00 am (Belgium/France/Germany/Hungary)</li> <li>• Greece: 7:00 am</li> <li>• Uganda: 8:00 am</li> <li>• UAE: 9:00 am</li> <li>• India: 10:30 am</li> <li>• Singapore: 1:00 pm</li> <li>• Japan: 2:00 pm</li> <li>• Australia: 4:00 pm</li> <li>• New Zealand: 6:00 pm</li> </ul>

<p><u>December 9</u></p>
<ul style="list-style-type: none"> <li>• Eastern time: 2:00 pm</li> <li>• Mountain Time: 12:00 pm</li> <li>• Pacific time: 11:00 am</li> <li>• Brazil: 4:00 pm</li> <li>• UK: 7:00 pm</li> </ul>

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- New Zealand: 8:00 am (next day)