<u>GRAP 104 Reference Group plan and performance</u>

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Outputs		
	Q1	Q3 (meeting 1)
VAT - Review proposed actions		
Loan commitments and concessionary loans - Overview of requirements		
Discussion of investments to be covered		
Loan commitments and concessionary loans - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Inter-entity loans - Overview of requirements		
Investments - Overview of requirements		
Disclosure - Overview of requirements		
Loan commitments and concessionary loans - Review proposed actions		
Disclosure - Review of proposed actions		
Inter-entity loans - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Investments - Discussion of issues by preparers + identify proposed actions - No specific deliverable [Postponed]		
Inter-entity loans - Review proposed actions		
Investments - Review proposed actions		
Revolving credit facilities - Overview of requirements *and discuss prevalence – decide next steps*		

Disclosure - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Financial guarantee contracts - overview of requirements	X	
Revolving credit facilities - overview of requirements from perspective of holder	X Agreed at April meeting to add	
Investments - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Investments - Review proposed actions		X (2 fact sheets)
Financial guarantee contracts - Discussion of issues by preparers + identify proposed actions - No specific deliverable		
Presentation to recap topics and consider identified issues - *Unallocated deposits, consumer deposits, debtors with interest-free extended payment terms, employee benefits, staff bursaries, unspent conditional grants*		X Agreed at December 2023 meeting
Financial guarantee contracts - Review of proposed actions		
Concessionary loans received - Overview of requirements		
GRAP 104 placemat		
Concessionary loans - Discussion of issues by preparers + identify proposed actions		
Presentation of financial instruments - Discussion of issues by preparers + identify proposed actions		
IASB® Amendments to the Classification and Measurement of Financial Instruments: amendments related to assessing contractual cash flow characteristics of financial assets, including those with ESG-linked features - Overview of requirements		
Concessionary loans payable - Review of guidance		
Liabilities (distinction between liabilities, equity and revenue) - Overview of requirements		
Discuss what potential issues exist (discounting + embedded derivatives), and identify next steps - discussion of potential issues		
Issues identified by members: practical considerations for impairment of contractual and statutory receivables: Discussion of issues		

Liabilities (distinction between liabilities, equity and revenue) - Review of proposed actions		
Payables - Review of guidance		
IFRS 9 Financial Instruments amendments: Settlement of liabilities through electronic payment systems - Overview of requirements		
Tentative IFRIC agenda decisions on IFRS 9 Financial Instruments - Overview of tentative decisions		
Recap of changes and communication - Review of guidance issued and identify potential issues		
Education sessions		
Discussion on the IFRIC agenda decision on Determining and Accounting for Transaction costs		
Experience sharing by members		

CALCULATION FOR PERFORMANCE INFORMATION

#DELIVERED		
#TO BE DELIVERED	2	3
% DELIVERED		

No outputs for performance target
Amendments to workplan agreed by RG
Performance target not met

Plan 2024/25			Actual 2024/25			
Q3 (meeting 2)	Q4	Total	Q1	Q3 (meeting 1)	Q3 (meeting 2)	Q4
			X March meeting held in April			
			X March meeting held in April			

			X			
			X			
				X Review of 2 Fact Sheets		
				X Presentation delivered		
X Fact Sheet					X Fact Sheet	
X					X presentation	
					X Placemat	
	X Presentation					X Presentation

			4	3	3	1
2	1	8	2	3	2	1
			200%	100%	150%	100%

Quarter 3: 6/5 delivered = 120%

Grey shaded	No outputs for performance
Green text	Amendments to workplan ag
Red text	Performance target not met

	Plan 2025/26					
Total	Q1	Q3	Q4	Q4	Total	Q1

	X Fact Sheet					X Fact Sheet
	X Presentation					X Presentation

		X Fact Sheet				
		X Presentation				
		X Presentation				
			X 4 Fact Sheets			
			X Presentation	X Presentation		

11						2
8	2	3	2	1	8	2
138%						100%

target
greed by RG

Actual 2025/26				Plan 2026/27			
Q3	Q4	Q4	Total	Q1	Q2	Q3	Q4

X Fact Sheet							
X Presentation							
X Presentation							
	X 4 Fact Sheets						
	X Presentation	X Presentation					
				X			
				X			

3	2	1	8
3	2	1	8
100%	100%	100%	**100%**

	Actual 2026/27				
Total	Q1	Q2	Q3	Q4	Total

	X				
	X				