

#### **Accounting Standards Advisory Forum**

Date 28-29 June 2021

Location Video conference hosted by the IFRS Foundation

## **AGENDA**

as at 28 May 2021

#### Monday 28 June 2021

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
11:00–12:30	Business Combinations Under Common Control	1	Yulia Feygina	ASAF members will have the opportunity to share feedback from their jurisdictions on the Discussion Paper <i>Business Combinations Under Common Control</i> published in November 2020.
12:30–12:45	BREAK			
12:45–14:15	Third Agenda Consultation	2	Agenda Consultation team	ASAF members will have the opportunity to share initial feedback from their jurisdictions on the Request for Information published in March 2021.
14:15–14:30	BREAK			
14:30–15:00	Sustainability reporting	3	Lee White Sam Prestidge	The staff will provide an update about the feedback statement on the IFRS Foundation Trustees' Consultation Paper on Sustainability Reporting published in September 2020 and proposed targeted amendments to the IFRS Foundation Constitution open for comments until 29 July 2021.
15.00	END OF DAY 1			



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### Tuesday 29 June 2021

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
11:00–12:30	Rate Regulated Activities	4	Mariela Isern	ASAF members will have the opportunity to share feedback from their jurisdictions on the Exposure Draft Regulatory Assets and Regulatory Liabilities published in January 2021.
12:30–12:45	BREAK			
12:45–14:15	Goodwill and Impairment	5	Dehao Fang Craig Smith Tim Craig	ASAF members will be asked to provide their views on particular aspects of the project, including convergence with US GAAP, in the light of the feedback on the Discussion Paper Business Combinations—Disclosures, Goodwill and Impairment.
14:15–14:30	BREAK			
14:30–15:00	Disclosure Initiative—Targeted Standards-level Review of Disclosures	6	Kathryn Donkersley	The staff will provide an update about outreach activities, including fieldwork to test the proposals in the Exposure Draft <i>Disclosure Requirements in IFRS Standards—A Pilot Approach</i> published in March 2021.
15.00–15.15	Agenda planning	7	Dehao Fang	The staff will ask ASAF members' views on topics for future meetings.
15.15	END OF MEETING			