
 Date 1 October 2021

 Location Video conference hosted by the IFRS Foundation

AGENDA

as at 2 September 2021

Friday 1 October 2021

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
11:00–12:30	Equity method	1	Filippo Poli Megumi Makino (ASBJ)	<p>The staff will provide an update on the project and seek views on how to develop solutions to application questions on the equity method. In June 2021, the International Accounting Standards Board (Board) discussed the staff analysis of the principles that underlie IAS 28 <i>Investments in Associates and Joint Ventures</i>. The staff are now applying these principles to the application questions.</p> <p>The Accounting Standards Board of Japan will present its research on equity method.</p>
12:30–12:45	BREAK			
12:45–13:45	Management Commentary	2	Yulia Feygina	ASAF members will have the opportunity to share preliminary feedback from their jurisdictions on the Exposure Draft published in May 2021.
13:45–14:30	Primary Financial Statements	3	Aida Vatrejnak Juliane-Rebecca Upmeier	<p>The staff will provide an update on the discussions of the Board to redeliberate the proposals in the Exposure Draft <i>General Presentation and Disclosures</i> and seek input from ASAF members on any implications of the Board's redeliberations so far on topics yet to be discussed.</p>

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14:30–14:45	Rate-regulated Activities	Verbal update	Mariela Isern	The staff will provide an update about the feedback on the Exposure Draft <i>Regulatory Assets and Regulatory Liabilities</i> , which was open for comment from January to July 2021.
14:45–15:00	Update on agenda planning	4	Dehao Fang	The staff will ask ASAF members' views on topics for future meetings.