



Accounting Standards Advisory Forum meeting

Date 25—26 March 2024

Location London

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at @IFRSFoundation using the hashtag #IFRSMeetings.

Monday 25 March

Time (UK)	Agenda ref	Agenda item
10:15-10:45	1	Agenda planning and feedback from previous ASAF meetings
10:45-11:45	2	Subsidiaries without Public Accountability: Disclosures
11:45-12:00	Break	
12:00-13:30	3	Rate-regulated Activities
13:30-14:30	Lunch break	
14:30-16:00	4	Post-implementation Review of IFRS 9—Impairment
16:00-16:15	Break	
16:15-17:30	5	Amendments to the Classification and Measurement of Financial Instruments
17:30	End of Day 1	

Tuesday 26 March

Time (UK)	Agenda ref	Agenda item
09:00-10:30	6	Post-implementation review of IFRS 15 Revenue from Contracts with Customers
10:30-10:45	Break	
10:45-11:45	7	Climate-related and Other Uncertainties in the Financial Statements
11:45-12:30	8	EFRAG's project on Variable consideration
12:30-13:15	9	Financial Instruments with Characteristics of Equity
13:15	End of meeting	