Date	31 March–1 April 2022
Location	Video conference hosted by the IFRS Foundation

AGENDA [as at 3 March 2022]

Thursday 31 March 2022

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
12:45–13:00	Welcome and opening of the meeting	---	Andreas Barckow	ASAF members will be asked to confirm they have signed or reaffirmed agreement to the Memorandum of Understanding with the IFRS Foundation.
13:00–13:45	Rate-regulated Activities	1	Mariela Isern	The staff will provide an update on the IASB's discussions on the next steps of the project, seek any advice from ASAF members and discuss whether and how ASAF members would like to provide support during the next steps.
13:45–14:00	BREAK			
14:00–14:45	Non-current liabilities with covenants	2	Gustavo Olinda	ASAF members will have the opportunity to share feedback on the Exposure Draft published in November 2021.
14.45	END OF DAY 1			

AGENDA [as at 3 March 2022]

Friday 1 April 2022

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
11:30–13:00	Primary Financial Statements	3	Juliane-Rebecca Upmeier, Roanne Hasegawa	The staff will provide a brief update on the project. ASAF members will have the opportunity to share any comments on recent IASB's tentative decisions (30 minutes) The staff will ask ASAF members advice on how to address some questions and concerns on the analysis of operating expenses by nature in the notes when an entity provides analysis of operating expenses by function in the statement of profit or loss (60 minutes)
13:00–13:15	BREAK			
13:15–14:00	Supplier finance arrangements	4	Dennis Deysel	ASAF members will have the opportunity to share feedback on the Exposure Draft published in November 2021.
14.00–14.15	Agenda planning and feedback from the previous ASAF meeting	5	Roberta Ravelli	The staff will ask ASAF members' views on topics for future meetings and any comments on how the feedback from the December 2021 ASAF meeting has been (or will be) used by the staff or the IASB.
14.15	END OF MEETING			