
 Date 10 December 2020

 Location Video conference hosted by the IFRS Foundation

AGENDA

as at 9 November 2020

Thursday 10 December 2020

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
11.00–11.45	Rate-regulated Activities	1	Mariela Isern, Raghava Tirumala	The staff will highlight the main features of the proposals in the forthcoming Exposure Draft and ask ASAF members to advise on possible outreach activities, including planned activities in their jurisdiction, for the Exposure Draft.
11.45–12.00	BREAK			
12.00–12.45	Cryptoassets	2	Vincent Papa, Isabel Batista (EFRAG)	The European Financial Reporting Advisory Group will introduce its Discussion Paper on the accounting for cryptoassets.
12.45–13.00	BREAK			
13.00–13.30	Financial Instruments with Characteristics of Equity	3	Angie Ah Kun, Riana Wiesner	The staff will provide an update about potential refinements to the disclosure requirements discussed in the Discussion Paper <i>Financial Instruments with Characteristics of Equity</i> published in June 2018 and will ask ASAF members feedback on these refinements.
13.30–13.45	Dynamic Risk Management	Verbal update	Zhiqi Ni	The staff will provide an update about the project.
13.45–14.00	BREAK			

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14.00–14.45	Lack of Exchangeability (Amendments to IAS 21)	4	Paolo Dragone	The staff will introduce the forthcoming Exposure Draft.
14.45–15.00	Update and agenda planning	5	Dehao Fang	The staff will provide an update on the International Accounting Standards Board's work plan and ask ASAF members' views on the preliminary agenda for the next ASAF meeting.
15.00	END OF MEETING			