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 Date 5 March 2020


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 Location International Accounting Standards Board  
Columbus Building, 7 Westferry Circus  
Canary Wharf, London E14 4HD, UK


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# AGENDA

 As of 26<sup>th</sup> February 2020

## 5 March 2020

Time	Agenda item	Agenda ref.	Purpose of session
10:10–12:10	Primary Financial Statements	AP1	<p>The staff will provide an overview of the proposals included in the Exposure Draft <i>General Presentation and Disclosures</i>. The staff will also provide context around topics which we expect to generate most discussion, and discuss questions included in the Exposure Draft. In addition, the staff will seek preliminary feedback from members on the proposals, including a discussion of practical changes. The discussion of the members' feedback is expected to continue during June 2020 Joint CMAC GPF meeting.</p> <p><i>Background:</i></p> <p>The Board published the Exposure Draft package on 17 December 2019, which comprises:</p> <ul style="list-style-type: none"> <li>(i) <b>Exposure Draft</b>—including questions for respondents and the Board's detailed proposals, in the format of a draft new IFRS Standard and draft amendments to other IFRS Standards;</li> <li>(ii) <b>Basis for Conclusions</b>—including a summary of the Board's considerations in developing its proposals and an analysis of the expected effects of the proposals;</li> <li>(iii) Proposed non-mandatory <b>illustrative examples</b> and a comparison of proposals with requirements of IAS 1; and</li> <li>(iv) <b>Snapshot</b>, which summarises the proposals.</li> </ul>
12:10–13:10	LUNCH		

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# AGENDA

As of 26<sup>th</sup> February 2020

## 5 March 2020

Time	Agenda item	Agenda ref.	Purpose of session
13:10–14:40	Goodwill and impairment	AP3	The staff will present the Board's preliminary views that will be included in the Discussion Paper <i>Business Combinations: Disclosures, Goodwill and Impairment</i> , provide clarifications where needed, and seek initial feedback from the members. The staff will also seek GPF members' views on the feedback process for the project and areas of focus during the comment and outreach period. The discussion of the members' feedback is expected to continue during June 2020 Joint CMAC GPF meeting.
14:40-15:40	IASB and IFRS Interpretations Committee Update	AP2	The staff will provide a brief overview of the activities of the Board and the latest agenda decisions and the issues being considered by the Interpretations Committee
15:40–16:10	Disclosure initiative: Targeted Standards-level review of disclosures in IAS 19 <i>Employee Benefits</i> and IFRS 13 <i>Fair Value Measurement</i>	AP4	The staff will provide an update on how the Board has used the feedback provided by GPF members in its tentative decisions, and will discuss the next steps in the project.