
 Date 9–10 December 2021

 Location Video conference hosted by the IFRS Foundation

AGENDA [as at 10 November 2021]

Thursday 9 December 2021

Time UK	Agenda item	Agenda ref.	Presenter	Input requested
11:00–12:15	Intangibles	1	Chiara Del Prete, Rasmus Sommer (EFRAG)	ASAF members will have the opportunity to share their preliminary feedback on the Discussion Paper <i>Better Information on Intangibles</i> published by EFRAG in August 2021.
12:15–12:30	BREAK			
12:30–14:30	Strategic / agenda consultations	2	Rafal Markowski AcSB, AOSSG (AASB), EFRAG, FASB	ASAF members will have the opportunity to share feedback and decisions, if known, from any recent strategic / agenda consultations in their jurisdictions and discuss how it compares to the feedback on the Third Agenda Consultation of the International Accounting Standards Board (Board).
14.30–14.45	Agenda planning and feedback from the previous ASAF meeting	3	Roberta Ravelli	The staff will ask ASAF members' views on topics for future meetings and any comments on how the feedback from the October 2021 ASAF meeting has been (or will be) used by the staff or the Board.
14.45	END OF DAY 1			

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11:00–12:30	Goodwill and Impairment	4	Craig Smith	The staff will seek ASAF members' views on staff examples illustrating the information the staff expect an entity to disclose applying the Board's preliminary views expressed in the Discussion Paper <i>Business Combinations—Disclosures, Goodwill and Impairment</i> .
12:30–12:45	BREAK			
12:45–13:45	Disclosure Initiative— Subsidiaries without Public Accountability: Disclosures	5	Michelle Fisher	The staff will seek ASAF members' views on the scope of the draft Standard. Paragraphs BC12–BC22 of the Basis for Conclusions on the Exposure Draft <i>Subsidiaries without Public Accountability: Disclosures</i> explain the Board's reasons for proposing that a subsidiary would be permitted to apply the draft Standard if, at the end of its reporting period, it (a) does not have public accountability and (b) has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Standards.
13:45–14:45	Disclosure Initiative— Targeted Standards-level Review of Disclosures	6	Kathryn Donkersley	ASAF members will have the opportunity to share feedback from their jurisdictions on the Exposure Draft <i>Disclosure Requirements in IFRS Standards—A Pilot Approach</i> published in March 2021.
14.45	END OF MEETING			