

Accounting Standards Advisory Forum meeting

Date **1—2 December 2025**

Location **London**

Agenda timings or topics may change as the meeting progresses.

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Monday 1 December

Time (UK)	Agenda ref	Agenda item
9:45-11:15	1	Provisions—Targeted Improvements
11:15-11:30	Break	
11:30-12:30	2	Amortised Cost Measurement
12:30-13:30	Lunch break	
13:30-15:00	3	Intangible Assets
15:00-15:15	Break	
15:15-16:00	4	UKEB's project on statement of cash flows
16:00-17:00	5	Statement of Cash Flows and Related Matters
17:00	End of Day 1	

Tuesday 2 December

Time (UK)	Agenda ref	Agenda item
09:00-10:30	6	Business Combinations—Disclosures, Goodwill and Impairment
10:30-10:45	Break	
10:45-11:30	7	IASB's Prioritisation Framework
11:30-12:15	8	OIC's project on business combinations under common control
12:15-12:30	9	Agenda planning and feedback from previous ASAF meetings
12:30	End of meeting	