

## Accounting Standards Advisory Forum meeting

Date 7—8 July 2025

Location London

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at @IFRSFoundation using the hashtag #IFRSMeetings.

## Monday 7 July

| Time (UK)   | Agenda ref   | Agenda item                      |
|-------------|--------------|----------------------------------|
| 10:00-11:30 | 1            | Provisions—Targeted Improvements |
| 11:30-11:45 | Break        |                                  |
| 11:45-13:00 | 2            | Rate-regulated Activities        |
| 13:00-14:00 | Lunch break  |                                  |
| 14:00-15:45 | 3            | Fourth Agenda Consultation       |
| 15:45-16:00 | Break        |                                  |
| 16:00-17:30 | 4            | Hyperinflation                   |
| 17:30       | End of Day 1 |                                  |

## **Tuesday 8 July**

| Time (UK)   | Agenda ref     | Agenda item  |
|-------------|----------------|--|
| 10:00-11:30 | 5              | Business Combinations—Disclosures, Goodwill and Impairment |
| 11:30-11:45 | Break          |  |
| 11:45-12:30 | 6              | AcSB's research project on Segments                        |
| 12:30-12:45 | 7              | Agenda planning and feedback from previous ASAF meetings   |
| 12:45       | End of meeting |  |