

Accounting Standards Advisory Forum meeting

Date **30—31 March 2026**

Location **London**

Agenda timings or topics may change as the meeting progresses.

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Monday 30 March

Time (UK)	Agenda ref	Agenda item
09:45-11:15	1	Risk Mitigation Accounting
11:15-11:30	Break	
11:30-12:30	2	Equity Method
12:30-13:30	Lunch break	
13:30-14:15	3	Statement of cash flows—SAICA's presentation
14:15-15:30	4	Statement of Cash Flows and Related Matters
15:30-15:45	Break	
15:45-17:15	5	Connections between financial statements and sustainability disclosures
17:15	End of Day 1	

Tuesday 31 March

Time (UK)	Agenda ref	Agenda item
09:00-09:45	6	Amendments to the Fair Value Option (IAS 28)
09:45-10:45	7	Provisions—Targeted Improvements
10:45-11:00	Break	
11:00-12:15	8	Post-implementation Review of IFRS 9—Hedge Accounting
12:15-13:00	Lunch break	
13:00-14:00	9	Post-implementation Review of IFRS 16 <i>Leases</i>
14:00-14:45	10	Presentation of taxes and related amounts in Income statement in accordance with IFRS 18 <i>Presentation and Disclosure in Financial Statements</i>
14:45-15:00	Break	
15:00-15:45	11	IFRS Foundation Due Process Handbook
15:45-16:00	12	Agenda planning and feedback from previous ASAF meetings
16:00	End of meeting	