

## ASAF Agenda Topics

Meeting	Agenda topic
<b>October 2018 (Actual)</b>	Financial Instruments with Characteristics of Equity – Introduced by Asian-Oceania Standard-setters Group.
	IFRS 3 <i>Business Combinations</i> reference to the <i>Conceptual Framework</i>
	Extended External Reporting—New Zealand Accounting Standard Board
	Rate-regulated Activities
	Extractive Activities
	Accounting Policies and Accounting Estimates (Amendments to IAS 8)
	Project update – including updates on the Goodwill and Impairment, and Disclosure Initiative—Targeted Standards-level Review of Disclosures projects.
<b>December 2018 (Actual)</b>	Better Communication—Primary Financial Statements
	Management Commentary Practice Statement
	Business Combinations under Common Control
	Pension Benefits that Depend on Asset Returns
	Financial Instruments with Characteristics of Equity
	Goodwill and Impairment
	Project update
<b>April 2019 (Proposed)</b>	IBOR Reform and the Effects on Financial Reporting
	IFRS 17 <i>Insurance Contracts</i>
	Management Commentary Practice Statement
	Costs Considered in Assessing whether a Contract is Onerous (Amendment to IAS 37)
	Disclosure Initiative—Targeted Standards-level Review of Disclosures
	Due Process Handbook Review
	Provisions
	SMEs that are Subsidiaries
	Project update