

Appendix A ASAF Agenda topics

Meeting	Agenda topic
December 2017 (Actual)	Primary Financial Statements
	Disclosure Initiative— <i>Definition of Material</i>
	Disclosure Initiative— <i>Principles of Disclosure</i>
	Post-implementation Review of IFRS 13 <i>Fair Value Measurement</i>
	Wider Corporate Reporting
	Business Combinations Under Common Control
	Improvements to IFRS 8 <i>Operating Segments</i> (Proposed amendments to IFRS 8 and IAS 34)
	Consolidation
	Academic Liaison
April 2018	Disclosure Initiative— <i>Principles of Disclosure</i>
	Primary Financial Statements
	Dynamic Risk Management
	Goodwill and Impairment
	Rate-regulated Activities
	Property, Plant and Equipment— <i>Proceeds before Intended Use</i> (Amendments to IAS 16)