



Subject: Meeting 12 of the AASB User Advisory Committee
Venue: Videoconference Only: See below for dial in details
Time(s): 29 September 2022 4:00pm-7:00pm (AEST)

| Time | Topic | Paper ref | Presenter |
|-----------|---|---------------|--|
| 4:00-4:05 | <i>Welcome</i> | | James Wake AASB Assistant Manager |
| 4:05-4:15 | <u>AASB Update – Work Plan</u> | <i>Verbal</i> | Carmen Ridley AASB Acting Technical Director |
| 4:15-4:30 | <u>IAS 37 Provisions, Contingent Liabilities and Contingent Assets (discount rates)</u> <ul style="list-style-type: none"> ○ Staff will provide an overview of the IASB's Provisions—Targeted Improvements project ○ UAC members will be asked for their views on discount rates for provisions | <i>AP1</i> | Carmen Ridley AASB Acting Technical Director |
| 4:30-5:00 | <u>Sustainability Reporting</u> <ul style="list-style-type: none"> ○ Staff will provide an update on the AASB project on sustainability reporting | <i>AP2</i> | Siobhan Hammond AASB Senior Manager |
| 5:00-5:30 | <u>IFRS 9 Post Implementation Review (PIR) — Impairment</u> <ul style="list-style-type: none"> ○ Staff will provide an overview of the IASB's PIR of the impairment requirements in IFRS 9 ○ UAC members will be asked for their views on the matters that should be considered for the PIR of IFRS 9 | <i>AP3</i> | Anne Bean AASB Senior Practice Fellow |
| 5:30-5:40 | <i>Break</i> | | |
| 5:40-6:10 | <u>Primary Financial Statements</u> <ul style="list-style-type: none"> ○ Staff will provide an overview of the IASB Exposure Draft <i>General Presentation and Disclosures</i> ○ UAC members will be asked for their views on selected topics where the IASB's tentative decisions change the proposals in the Exposure Draft. | <i>AP4</i> | Carmen Ridley AASB Acting Technical Director |



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| 6:10-6:40 | <p><u>IFRS 15 Revenue from Contracts with Customers</u></p> <ul style="list-style-type: none"> UAC members will be asked for their views on the application of IFRS 15 and matters that should be considered by the IASB in the PIR of the Standard. | AP5 | Claire Thomson AASB Manager |
| 6:40-6:45 | <p><u>Other Business/Next meeting</u></p> <ul style="list-style-type: none"> Next meeting proposed for 2 March 2023 – virtual, hybrid or in person. | Verbal | James Wake AASB Assistant Manager |

VIDEOCONFERENCE DIAL IN DETAILS:

Reception AASB is inviting you to a scheduled Zoom meeting.
Topic: AASB UAC Meeting | 29 September 2022 (4.00 - 7.00pm AESDT)
Time: Sep 29, 2022 04:00 PM Canberra, Melbourne, Sydney

Join Zoom Meeting

<https://us02web.zoom.us/j/86289145964?pwd=Yno1MHY1OEEd2ejNhaHdTUlJiSkU0dz09>

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