



**Subject:** Meeting 10 of the AASB User Advisory Committee  
**Venue:** Videoconference Only: See below for dial in details  
**Time(s):** 10 March 2021 4:00pm-7:00pm (AEDT)

Time	Topic	Paper ref	Presenter
4:00-4:05	<i>Welcome</i>		Helena Simkova AASB Deputy Technical Director
4:05-4:25	<u>AASB update – work plan</u> <ul style="list-style-type: none"> <li>○ Digital reporting</li> <li>○ Sustainability</li> <li>○ Agenda Consultation Feedback</li> </ul>	<i>Verbal</i>	Nikole Gyles AASB Technical Director
4:25-5:00	<u>Primary Financial Statements</u> <ul style="list-style-type: none"> <li>○ Staff will provide an overview of the feedback received on the Exposure Draft in relation to developing the proposals for unusual items, including questions and concerns that have been raised.</li> <li>○ Staff will also discuss the cost of providing a limited analysis of expenses by nature for each function, described as a partial matrix approach.</li> <li>○ UAC members will be asked to provide their views on each of these issues.</li> </ul>	<i>AP1</i>	Helena Simkova AASB Deputy Technical Director TBC
5:00-5:25	<u>Non-current Liabilities with Covenants</u> <ul style="list-style-type: none"> <li>○ Staff will provide a brief overview of the IASB's proposals in the Exposure Draft <i>Non-current Liabilities with Covenants</i> (proposed amendments to IAS 1).</li> <li>○ UAC members will be asked to provide their views on the proposals.</li> </ul>	<i>AP2</i>	Ao Li AASB Project Manager
5:25-5:40	<u>Break</u>		
5:40-6:40	<u>Intangibles</u> <ul style="list-style-type: none"> <li>○ EFRAG staff will provide a brief overview of the discussion paper</li> </ul>	<i>AP3</i>	
6:40 – 6:45	<u>Other Business/Next meeting</u> <ul style="list-style-type: none"> <li>○ Next meeting proposed for 9 June 2022 – virtual, hybrid or in person.</li> </ul>	<i>Verbal</i>	Helena Simkova AASB Deputy Technical Director

**VIDEOCONFERENCE DIAL IN DETAILS:**

Reception AASB is inviting you to a scheduled Zoom meeting.

Topic: AASB User Advisory Committee (UAC) | March 2022  
Time: Mar 10, 2022 04:00 PM Canberra, Melbourne, Sydney

Join Zoom Meeting

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