IFRS Accounting

Agenda

Accounting Standards Advisory Forum meeting

Date **30 November—1 December 2026**
Location **London**

Agenda timings or topics may change as the meeting progresses.
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Monday 30 November

Time (UK)	Agenda ref	Agenda item	Notes for ASAF members
09:15-09:30	---	Admin session	Closed session. Public session starts at 09:30.
09:30-10:30	1	Post-implementation Review of IFRS 9—Hedge Accounting	The staff will provide an update on the publication of the Request for Information (RFI) for the Post-implementation Review of IFRS 9—Hedge Accounting project. The purpose of this session is to seek initial feedback from ASAF members on the questions raised in the RFI.
10:30-10:45	Break		
10:45-12:15	2	Financial Instruments with Characteristics of Equity	The staff will update ASAF members on how their feedback was considered in reaching the IASB's tentative decisions on the classification topics in the Exposure Draft *Financial Instruments with Characteristics of Equity*. The staff will seek ASAF members' views on whether there are any additional considerations or unintended consequences the IASB should be aware of when drafting the final amendments.
12:15-13:15	Lunch break		
13:15-14:45	3	Intangible Assets	This session will discuss further the work stream exploring potential changes to some aspects of the definition of an intangible asset and recognition requirements based on test cases. The staff will seek ASAF members' views on any unintended consequences of these ideas, particularly on a broader set of intangible assets.
14:45-15:00	Break		
15:00-17:00	4	Statement of Cash Flows and Related Matters	The staff will seek ASAF members' views on project developments for: - improving consistent application of requirements to classify cash flows as operating, investing and financing - particularly, whether the IASB's proposed disclosures for non-cash transactions would provide investors with sufficient transparency about specific transactions, without the need for additional requirements addressing classification; and - possible approaches to structuring the proposals in the Exposure Draft.
17:00	End of Day 1		

18:00-20:00 Dinner: *Hazev Restaurant (Balcony area), Discovery Dock Apartments West, 2 S Quay Square, Canary Wharf, London E14 9RT*

Tuesday 1 December

Time (UK)	Agenda ref	Agenda item	Notes for ASAF members
09:30-11:00	5	Business Combinations—Disclosures, Goodwill and Impairment	The staff will seek ASAF members' views on aspects of the disclosure of subsequent performance information about business combinations.
11:00-11:15	Break		
11:15-12:45	6	Equity Method	The staff will provide an overview of the forthcoming revised IAS 28 *Investments in Associates and Joint Ventures*.
12:45-13:00	7	Agenda planning and feedback from previous ASAF meetings	The staff will ask ASAF members' views on topics for the March 2027 meeting and any comments on how the feedback from the July and October 2026 ASAF meetings has been (or will be) used by the staff or the IASB.
13:00	End of meeting and lunch		