

FINAL AGENDA

14th Annual AOSSG Meeting November 14 – 16, 2022

Meeting Dates and Venue:

The 14th Annual AOSSG Meeting will be hosted by the Accounting Standards Board, Nepal (ASB Nepal) at **The Soaltee Kathmandu** (Tahachal, Kathmandu, Nepal) from 14th to 16th November 2022.

Agenda for meetings:

The agenda for the 14th AOSSG Annual Meeting is provided below:

14 th November 2022 – Working Group Meeting					
Time	Duration	Item	Working Group/Sub Working Group	Presenter Jurisdiction	Agenda Papers
08.30 – 9.00	30 minutes	Meeting Registration			
09.00 – 10.00	60 minutes	Technical Session 1 Primary Financial Statements	Korea (In person)	Ryan Kim	AP 01 AP 01.1
10.00 – 10.30	30 minutes	Technical Session 2 IFRS S1 - General Sustainability-related Disclosures	Australia (Virtually)	Siobhan Hammond	AP 02
10.30 – 11.00	30 minutes	Technical Session 3 IFRS S2 - Climate-related Disclosures	China (Virtually)	Minzi Zhang Baiyu Shi Xingyue Yang	AP 03
11.00 – 11.30	30 minutes	Technical Session 4 Post-implementation Review (PIR) of IFRS 15 Revenue from Contracts with Customers: Phase 1–Identifying matters to be examined	Sri Lanka (In person)	Ameena Anver & Saumya Madhubashini	AP 04
11.30 – 11.40	10 minutes	Break			
14 th November 2022 – CAC Meeting					
11.40 – 12.40	90 minutes	CAC Meeting			
12.30 – 14.00	90 minutes	Lunch Break			
14.00 – 15.00	60 minutes	Meeting with IASB Representatives: Maldives /Sri Lanka/ Pakistan			
18.00 – 21.00	Dinner for CAC Members				

15th November 2022 - AOSSG Annual Meeting (Day 01)

Time	Duration	Item	Jurisdiction	Presenter	AP
REGISTRATION					
8.30 – 9.00	30 minutes	Meeting Registration	Nepal		
INAUGURATION					
9.00 – 9.10	10 minutes	Welcome - Hosting country	Nepal	Prakash Jung Thapa	
9.10 – 9.20	10 minutes	Welcome and introduction - Chair	Sri Lanka	Nishan Fernando	
9.20 – 9.30	10 minutes	Keynote Address by Chief Guest	Nepal	Tanka Mani Sharma Dangal Honorable Auditor General of Nepal	
9.30 – 9.40	10 minutes	Address from Chair of the IASB	IASB	Andreas Barckow	
9.40 – 9.50	10 minutes	Token of Appreciation	Nepal		
9.50 – 10.00	10 minutes	Resolution to be passed to admit CA Maldives as member of AOSSG and Signing off MoU by CA Maldives – Conditional upon passing resolution (Refer to documents attached to resolution)	All AOSSG Members		
10.00 - 10.10	10 minutes	Launching AOSSG Member Directory – AOSSG Website	All AOSSG Members/IASB		
10.10 – 10.40	40 minutes	Group Photo & tea break			
10.40 – 12.10	90 minutes	Special Session 1: IASB and IFRIC Update (Developments)	IASB: (In person)	Jianqiao Lu	AP 01
12.10 – 12.30	20 minutes	Technical Session 1: Intangibles – where to go next	Australia: (In person)	Keith Kendall	AP 02
12.30 – 13.00	30 minutes	Technical Session 2: Application practices and challenges of Impairment of Financial Instruments in China	China: (Virtual)	Huaxin Xu Xiaohong Dong	AP 03
13.00 – 14.00	60 minutes	Lunch Break			
14.00 – 14.45	45 minutes	Special Session 2: Developments and arrangements of International Sustainability Standards Board (ISSB), particularly including presentation of the feedback on the Exposure Drafts	ISSB (Virtual)	Sue Lloyd Bing Leng	AP 04
14.45 – 15.30	45 Minutes	Technical Session 3: Income taxes—global minimum corporate taxes rate (Pillar 2)	Japan: (In person)	Nami Yamaguchi Norihiro Hanazawa	AP 05
15.30 – 15.45	15 minutes	Tea Break			
15.45 – 16.45	60 minutes	Special Session 3: Exposure draft Third edition of the IFRS for SMEs Accounting Standard	IASB: (in person)	Jianqiao Lu Michelle Sansom	AP 06
16.45 – 17.15	30 minutes	Technical Session 4: Preliminary feedback on IASB Exposure Draft ED/2022/1 - Third edition of the <i>IFRS for SMEs</i> Accounting Standard	Malaysia (Virtual)	Tan Bee Leng	AP 07
End of the day 1 Meeting					
18.30 -21.00	150 minutes	Gala Dinner for AOSSG Members (Dress code: Formal or Smart causal)			

16th November 2022 - AOSSG Annual Meeting (Day 02)

Time	Duration	Item	Jurisdiction	Presenter	AP
8.30 – 9.30	60 minutes	Special Session 4: Close-Door Session on AOSSG Strategy	AOSSG Members-only	Chair of AOSSG	
9.30 – 10.30	60 minutes	Technical Session 5: Primary Financial Statements	Korea (In person)	Ryan Kim	AP 08A AP 08B
10.30– 10.50	20 minutes	Technical Session 6: Not For Profit – Financial Reporting Framework	Australia (In person)	Fridrich Housa Maggie Man	AP 09
10.50 – 11.05	15 minutes	Tea Break			
11.05 – 11.35	30 minutes	Technical Session 7: Research on the Use and usefulness of the transition relief and practical expedients in IFRS 16 Leases - Evidence from Australia and Malaysia	Joint Presentation: (Virtually)	Ao Li (Australia) Angus Thomson (Malaysia)	AP 10A AP 10B
11.35 – 11.55	20 minutes	Technical Session 8: Digital asset’s accounting practice in Thailand	Thailand (In person)	Unakorn Phruithithada Wandee Leevorawat	AP 11
11.55 – 12.05	10 minutes	IFRS Implementation Update 1: The IFRS Journey of Maldives	Maldives (In person)	Hassan Mohamed	AP 12
12.05 – 12.25	20 minutes	Remarks from IASB Officials	IASB	Andreas Barckow Jianqiao Lu	
12.25 – 12.35	10 minutes	Announcement of the next Annual AOSSG Meeting			
12.35 – 12.45	10 minutes	Closing remarks by Chair & Vote of thanks by Vice Chair	Sri Lanka & Pakistan	Nishan Fernando Rana Usman Khan	
12.45 – 12.50	5 minutes	Closing remarks by Host Country	Nepal	Prakash Jung Thapa	
12.50 - 13.50	60 minutes	Lunch Break			
End of the day 2 Meeting					
15.30 – 18.30	180 minutes	Sight-seeing of Kathmandu Valley (Refer to “Sight- seeing of Kathmandu Valley”)			