

Board Meeting Agenda

Thursday 17 December 2020, by videoconference

| Est Time | Item | Topic | Objective | | Page |
|--|----------|--|-----------|------------------------|------|
| A: NON-PUBLIC SESSION | | | | | |
| B: PUBLIC SESSION | | | | | |
| For-profit Item for Approval | | | | | |
| 10.00 am | 3 | Business Combinations—Disclosures, Goodwill and Impairment <i>(Item continues after morning tea)</i> | (GS) | | |
| 30 mins | 3.1 | Cover memo | Note | Paper | |
| <i>then 60 minutes after morning tea</i> | 3.2.1 | Draft comment letter – marked up | Consider | Paper | |
| | 3.2.2 | Draft comment letter – clean | Approve | Paper | |
| | 3.3 | Submissions | | | |
| | 3.3.1 | Submission from the OAG (sent directly to the IASB with a copy to the NZASB) | Note | Supp paper | |
| | 3.4 | IASB DP/2020/1 | Note | Supp paper | |
| | 3.5 | Snapshot IASB DP/2020/1 | Note | Supp paper | |
| <i>10.30am</i> | | <i>Morning tea</i> | | | |
| 10.45 am | 3 | Business Combinations—Disclosures, Goodwill and Impairment (continued) | (GS) | | |
| 60 mins | 3.1–3.5 | See above | See above | See above | |
| PBE Items for Approval | | | | | |
| – | 4 | Public Sector Specific Financial Instruments | (JP) | | |
| | 4.1 | Cover Memo | Note | Moved to February 2021 | |
| | 4.2 | Draft ITC | Approve | | |
| | 4.3 | Draft ED | Approve | | |
| Editorial corrections to NZ IFRS | | | | | |
| 12.15 pm | 5 | Editorial Corrections to NZ IFRS | (VSF) | | |
| 10 mins | 5.1 | Cover memo | Approve | Paper | |
| <i>12.25 pm</i> | | <i>Lunch</i> | | | |

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| C: NON-PUBLIC SESSION | | | | | |
| D: PUBLIC SESSION | | | | | |
| For-profit Item for Consideration | | | | | |
| 1.55 pm | 7 | Business Combinations under Common Control | (GS) | | |
| 45 mins | 7.1 | Presentation slides | Consider | Paper | |
| | 7.2 | <i>IASB DP/2020/2 Business Combinations under Common Control</i> | Consider | Paper | |
| | 7.3 | Snapshot IASB DP/2020/2 | Consider | Paper | |
| Standard for Noting | | | | | |
| 2.40 pm | 8 | Standard Approved | (VSF) | | |
| 1 min | 8.1 | <i>Approval 130 PBE Interest Rate Benchmark Reform—Phase 2</i> | Note | Paper | |
| 2.42 pm | | <i>Afternoon tea</i> | | | |
| E: NON-PUBLIC SESSION | | | | | |
| 4.05 pm | | <i>Finish</i> | | | |

Next NZASB meeting: Thursday 11 February (1pm–5pm) and Friday 12 February (9am–1pm) 2021 in person, in Wellington