

1. ESAPs

	ESAP1	ESAP2	ESAP3	AAE Glossary
First approved by GA	3.10.2014	31.1.2016	2.8.2017	11.10.2019
Last approved by GA	11.10.2019	1.10.2021		1.10.2021

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ESAP topic proposal and Standards Work-Plan	Review 2025	2024. Review 2020-2021	Review 2022-2023	Review 2022-2023
2.1 Proposed				
2.2 Committee consulted				
2.2 ASSC recommendation		2.4.2020	1.10.2021	1.10.2021
2.2 Decision by ProfC		2.4.2020	1.10.2021	1.10.2021
2.2 Added in work-plan		2.4.2020	1.10.2021	1.10.2021
2.2 PC report to GA		2.4.2020	1.10.2021	1.10.2021
Proposal to Develop a Standard				
2.3 Develop by ASSC		2.4.2020	28.2.2022	28.2.2022
2.4 Approved by ProfC		2.4.2020	18.3.2022	18.3.2022
Development of the ESAP				
2.5 ED developed by ASSC		19.03.2021	31.03.2023	31.03.2023
2.6 Issuance approved by ProfC		16.04.2021	(21.4.2023)	(21.4.2023)
2.7 ED consultation		29.4.-30.7.2021		
2.8 Evaluation of the feedback		1.8.-11.9.2021		
2.9 Preparation final ESAP		1.8.-11.9.2021		
2.9 Approved by ProfC		1.10.2021		
2.10 Approval by GA		1.10.2021		
Promulgation of ESAP				
2.11 Publication by the AAE		Done		

*) Reference to the Due Process

2. EANs

- Follow-up and review of the EAN on IFRS 17
- support the IFRS 17 Working Group
 - confirmed the DP has been followed 28.11.2022
 - approved by the GA 2.1.2023

3. Other tasks

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