



IASB Board Meeting

Date13 – 15 December 2022LocationIASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf,
London E14 4HD

Agenda timings or topics may change as the meeting progresses.

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Tuesday 13 December

Time (UK)	Agenda ref	Agenda item
14.30- 16.30	18	Goodwill and Impairment
16.30- 16.45		Break
16.45- 18.15	12	Maintenance and Consistent Application Lack of Exchangeability (Amendments to IAS 21)



Wednesday 14 December

Time (UK)	Agenda ref	Agenda item
09.00- 10.15	5	Financial Instruments with Characteristics of Equity
10.15- 10.30		Break
10.30- 12.00	13	Equity Method
12.00- 13.00		Lunch
13.00- 14.00	13	Equity Method [Contd.]
14.00- 14.15		Break
14.15- 15.45	9	Rate-regulated Activities
15.45- 16.00		Break
16.00- 17.00	25	Digital financial reporting strategy
17.00- 17.15	8	Board work plan Update



Thursday 15 December

Time (UK)	Agenda ref	Agenda item
09.00- 10.30	31	Disclosure Initiative — Subsidiaries without public accountability: Disclosures
10.30- 10.45		Lunch
10.45- 11.45	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures [Contd.]