

AGENDA [19/07/2022]

Date 18 – 21 July 2022

Location IASB, Boardroom,
Columbus Building | 7 Westferry Circus |
Canary Wharf | London E14 4HD | UK

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on [Twitter](#) at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Monday 18 July

Time UK	Agenda item	Agenda ref.
11.30-13.00	Financial Instruments with Characteristics of Equity	5
13.00-14.00	Lunch	
14.00-15.30	Rate-regulated Activities	9
15.30-15.45	Break	
15.45-16.45	Disclosure Initiative—Targeted Standards-level Review of Disclosures	11

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Tuesday 19 July

Time UK	Agenda item	Agenda ref.
10.00-11.30	Post Implementation Review of IFRS 9—Classification and Measurement	3
11.30-12.00	Post-implementation review of IFRS 9—Impairment Project plan	27
12.00-13.00	Lunch	
13.00-15.30	Primary Financial Statements	21A, 21B
15.30-15.45	Break	
15.45-17.00	Maintenance and Consistent Application <ul style="list-style-type: none"> Supplier Finance Arrangements Non-current Liabilities with Covenants (Amendments to IAS 1) Negative Low Emission Vehicle Credits (IAS 37) Classification of Public Shares as Financial Liabilities or Equity (IAS 32) Transfer of Insurance Coverage (IFRS 17) IFRIC Update 	12A-12E 12F 12G 12H 12I 12J

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Wednesday 20 July

Time UK	Agenda item	Agenda ref.
09.45-10.45	Dynamic Risk Management	4
10.45-11.00	Break	
11.00-12.30	Primary Financial Statements	21C
12.30-13.30	Lunch	
13.30-14.00	Management Commentary	15
14.00-15.00	Contractual cash flow characteristics	16
15.00-15.15	Break	
15.15-16.15	Contractual cash flow characteristics [Contd.]	16

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Thursday 21 July

Time UK	Agenda item	Agenda ref.
09.00-09.45	Rate-regulated Activities	9C
09.45-11.15	Primary Financial Statements [Education Session]	21E*
11.15-11.30	Break	
11.30-13.00	Goodwill and Impairment	18

* Please note AP 21D will not be used at this meeting.