

AGENDA [20/06/2022]

#### Date 20 – 22 June 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 20 June

Time UK	Agenda item	Agenda ref.
11.30- 12.45	Financial Instruments with Characteristics of Equity	5
12.45- 13.45	Lunch	
13.45- 15.45	Maintenance and Consistent Application <ul> <li>Non-current Liabilities with Covenants (Amendments to IAS 1)</li> </ul>	12
15.45- 16.00	Break	
16.00- 17.00	Primary Financial Statements	21



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## Tuesday 21 June

Time UK	Agenda item	Agenda ref.
10.00- 11.30	Post Implementation Review of IFRS 9	3
11.30- 11.45	Break	
11.45- 12.15	Contractual cash flow characteristics	16
12.15- 13.15	Lunch	
13.15- 15.15	Business Combinations under Common Control	23
15.15- 15.30	Break	
15.30- 17.00	Equity Method	13



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# Wednesday 22 June

Time UK	Agenda item	Agenda ref.
12.00- 13.30	Second Comprehensive Review of the IFRS for SMEs Accounting Standard	30
13.30- 14.00	Lunch	
14.00- 15.00	Disclosure Initiative— Subsidiaries without public accountability: Disclosures	31