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**Date** 14–15 June 2022
 

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

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# AGENDA

## Tuesday, 14 June

Time (UK time)	Agenda Item	Agenda ref.
09:20–09:20	Administrative matters	1
	<b>Initial consideration</b>	
09:20–10:35	IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i> and IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> <li>Consolidation of a Non-hyperinflationary Subsidiary by a Hyperinflationary Parent</li> </ul>	2
10:35–10:45	<b>Break</b>	
	<b>Comments on tentative agenda decision</b>	
10:45–12:00	IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none"> <li>Cash Received via Electronic Transfer as Settlement for a Financial Asset (IFRS 9)</li> </ul>	3
12:00–12:40	<b>Lunch</b>	
	<b>Comments on tentative agenda decision</b>	
12:40–14:25	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> <li>Negative Low Emission Vehicle Credits</li> </ul>	4

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# AGENDA

## Wednesday, 15 June

Time (UK time)	Agenda Item	Agenda ref.
09:15–09:40	<b>Comments on tentative agenda decision</b>	
	IAS 32 <i>Financial Instruments: Presentation</i>	5
	<ul style="list-style-type: none"> <li>Special Purpose Acquisition Companies (SPAC): Classification of Public Shares as Financial Liabilities or Equity</li> </ul>	
09:40–11:50 (incl. 10 min break)	<b>Initial consideration</b>	
	IFRS 17 <i>Insurance Contracts</i> and IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>	6
	<ul style="list-style-type: none"> <li>Multi-currency Groups of Insurance Contracts</li> </ul>	
11:50–12:30	<b>Lunch</b>	
12.30–14.00	<b>Comments on tentative agenda decision</b>	
	IFRS 17 <i>Insurance Contracts</i>	7
	<ul style="list-style-type: none"> <li>Transfer of Insurance Coverage under a Group of Annuity Contracts</li> </ul>	
14.00–14.10	<b>Administrative matters</b>	
	<ul style="list-style-type: none"> <li>Work in Progress</li> </ul>	8