
Date 13 September 2022

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

AGENDA

Tuesday, 13 September

Time (UK time)	Agenda Item	Agenda ref.
10:05–10:05	Administrative matters	1
	Comments on tentative agenda decision	
10:05–11:00	IFRS 17 <i>Insurance Contracts</i> and IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i> <ul style="list-style-type: none">Multi-currency Groups of Insurance Contracts	2
11:00–11:10	Break	
	Comments on tentative agenda decision	
11:10–12:25	Special Purpose Acquisition Companies (SPAC): Accounting for Warrants at Acquisition	3
12:25–13:10	Lunch	
	Comments on tentative agenda decision	
13:10–14:40	IFRS 9 <i>Financial Instruments</i> and IFRS 16 <i>Leases</i> <ul style="list-style-type: none">Lessor Forgiveness of Lease Payments	4
14:40–14:50	Break	
	Input on IASB project	
14:50–16:20	Amendments to IAS 21 <ul style="list-style-type: none">Lack of Exchangeability	5

(continues on the next page)

AGENDA

Date 13 September 2022

Location IASB, Boardroom,
Columbus Building | 7 Westferry Circus |
Canary Wharf | London E14 4HD | UK**Tuesday, 13 September (continued)**

Time (UK time)	Agenda Item	Agenda ref.
Administrative matters		
16:20–16:45	<ul style="list-style-type: none">Matters Reported to the IASB	6
16:45–16:50	<ul style="list-style-type: none">Work in Progress	7