

IASB Board Meeting

Date **25 – 27 July 2023**

Location **IASB 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 25 July

Time (UK)	Agenda ref	Agenda item
09.30-11.00	4	Dynamic Risk Management
11.00-11.15		Break
11.15-12.45	18	Business Combinations—Disclosures, Goodwill and Impairment
12.45-13.45		Lunch
13.45-15.15	18	Business Combinations—Disclosures, Goodwill and Impairment [Contd.]
15.15-15.30		Break
15.30-16.45	12	Maintenance and Consistent Application <ul style="list-style-type: none"> • IFRIC Update • Application of own use exception to physical PPA contracts

Wednesday 26 July

Time (UK)	Agenda ref	Agenda item
09.30-11.00	21	Primary Financial Statements
11.00-11.15		Break
11.15-12.15	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures
12.15-13.15		Lunch
13.15-14.45	13	Equity Method
14.45-15.00		Break
15.00-16.30	22	Provisions

Thursday 27 July

Time (UK)	Agenda ref	Agenda item
09.30- 11.00	19	Extractive Activities