
Date **6–7 June 2023**

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

AGENDA

Tuesday, 6 June

| Time (UK time) | Agenda item | Agenda ref. |
|-------------------|--|----------------|
| 10:35–10:35 | Administrative matters | 1 |
| 10:35–13:05 | Initial consideration IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none"> Application of the 'Own Use' Exception in the Light of Current Market and Geopolitical Questions | 2 |
| 13:05–14:00 | Lunch | |
| 14:00–14:30 | Initial consideration IAS 27 <i>Separate Financial Statements</i> <ul style="list-style-type: none"> Merger between a Parent and Its Subsidiary in the Separate Financial Statements | 3 |
| 14:30–16:30 | Input on IASB project <ul style="list-style-type: none"> Climate-related Risks in the Financial Statements | 4 |
| 16:30–16:35 | Administrative matters <ul style="list-style-type: none"> Work in Progress | 7 |

AGENDA

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| Date | 6–7 June 2023 |
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Wednesday, 7 June

| Time (UK time) | Agenda item | Agenda ref. |
|---------------------------|--|------------------------|
| 09:30–11:00 | Follow-up discussion on previous matter <i>IAS 21 The Effects of Changes in Foreign Exchange Rates and IAS 29 Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none">• Consolidation of a Non-hyperinflationary Subsidiary by a Hyperinflationary Parent | 5 |
| 11:00–12:30 | Input on IASB project <ul style="list-style-type: none">• Business Combinations under Common Control | 6 |