

Agenda

IASB Board Meeting

Date **22 – 26 May 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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Monday 22 May

Time (UK)	Agenda ref	Agenda item
16.30- 16.45	8	Board work plan Update
16.45- 17.00	6	PIR of IFRS 15 Revenue from contracts with customers
17.00- 17.30	12	Maintenance and Consistent Application • Annual Improvements



Tuesday 23 May

Time (UK)	Agenda ref	Agenda item
09.30- 11.00	21	Primary Financial Statements
11.00- 11.15		Break
11.15- 12.15	21	Primary Financial Statements [Contd.]
12.15- 13.15		Lunch
13.15- 14.45	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures
14.45- 15.00		Break
15.00- 16.30	15	Management Commentary

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Wednesday 24 May

Time (UK)	Agenda ref	Agenda item
09.30 – 10.30	4	Dynamic Risk Management
10.30- 11.15	5	Financial Instruments with Characteristics of Equity
11.15- 11.30		Break
11.30- 13.00	18	Business Combinations—Disclosures, Goodwill and Impairment
13.00- 14.00		Lunch
14.00- 15.30	18	Business Combinations—Disclosures, Goodwill and Impairment [Contd.]
15.30- 15.45		Break
15.45- 17.00	9	Rate-regulated Activities

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