



IASB Board Meeting

Date13 – 15 November 2023LocationIASB 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 13 November

Time (UK)	Agenda ref	Agenda item
11.00- 12.00	16	IFRS 9 Amendments to classification and measurement

IASB Board Meeting



Tuesday 14 November

Time (UK)	Agenda ref	Agenda item
09.00- 10.00	27	PIR of IFRS 9 – Impairment
10.00- 11.00	30	Second Comprehensive Review of the IFRS for SMEs Standard
11.00- 11.15		Break
11.15- 12.45	13	Equity Method
12.45- 13.45		Lunch
13.45- 15.45	23	Business Combinations under Common Control



Wednesday 15 November

Time (UK)	Agenda ref	Agenda item
09.15- 10.45	22	Provisions
10.45- 11.00		Break
11.00- 12.30	21	Primary Financial Statements
12.30- 14.30		Lunch
14.30- 15.30	21	Primary Financial Statements [Contd.]
15.30- 16.15	32	Subsidiaries without public accountability: catch-up