
Date **28–29 November 2023**

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

AGENDA

Tuesday, 28 November

Time (UK time)	Agenda item	Agenda ref.
10:05–10:05	Administrative matters	1
10:05–12:35	Initial consideration IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> Climate-related Commitments 	2
12:35–13:20	Lunch	
13:20–14:20	Input to IASB <ul style="list-style-type: none"> Climate-related and Other Uncertainties in the Financial Statements 	3
14:20–14:30	Lunch	
14:30–16:00	Initial consideration IFRS 8 <i>Operating Segments</i> <ul style="list-style-type: none"> Disclosure of Revenues and Expenses for Reportable Segments 	4
16:00–16:30	Finalisation of agenda decision IAS 27 <i>Separate Financial Statements</i> <ul style="list-style-type: none"> Merger between a Parent and Its Subsidiary in Separate Financial Statements 	5
16:30–16:35	Administrative matters <ul style="list-style-type: none"> Work in Progress 	8

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Time (UK time)	Agenda item	Agenda ref.
09:30–11:00	Input to IASB <ul style="list-style-type: none">Provisions—Targeted Improvements	6
11:00–11:10	Break	
11:10–12:40	Input to IASB <ul style="list-style-type: none">Power Purchase Agreements	7