

## IASB Board Meeting

Date **22 – 23 January 2024**

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 January

Time (UK)	Agenda ref	Agenda item
10.00-12.30	30	Second Comprehensive Review of the IFRS for SMEs Standard
12.30-13.30		Lunch
13.30-15.00	32	Subsidiaries without public accountability: catch-up
15.00-15.15		Break
15.15-15.45	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures

## Tuesday 23 January

Time (UK)	Agenda ref	Agenda item
09.00-10.30	16	IFRS 9 Amendments to classification and measurement
10.30-10.45		Break
10.45-12.15	3	Power Purchase Agreements
12.15-13.15		Lunch
13.15-14.30	6	PIR of IFRS 15 Revenue from contracts with customers
14.30-14.45		Break
14.45-15.00	25	Taxonomy
15.00-15.15	12	Maintenance and Consistent Application <ul style="list-style-type: none"> <li>• IFRIC Update</li> </ul>