

AGENDA [12/09/2019]

Date 24-26 September 2019

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

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on [Twitter](#) at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Tuesday 24 September

Time UK	Agenda item	Agenda ref.
15.00-15.45	Agenda Consultation	24
15.45-16.00	Research Programme	8
16.00-16.45	Implementation Matters <ul style="list-style-type: none">• Onerous Contracts	12
16.45-17.00	Classification of Liabilities as Current or Non-current (Amendments to IAS 1)	29

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AGENDA [12/09/2019]

Wednesday 25 September

Time UK	Agenda item	Agenda ref.
09.30-11.00	Business Combinations under Common Control	23
11.00-12.00	Financial Instruments with Characteristics of Equity	5
12.00-12.30	IBOR Reform and the Effects on Financial Reporting	14
12.30-13.30	Lunch	
13.30-14.30	Rate-regulated Activities	9
14.30-15.30	Management Commentary	15
15.30-15.45	Break	
15.45-17.00	Disclosure Initiative	11
17:00-17:30	Primary Financial Statements	21

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Columbus Building | 7 Westferry Circus |
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Time UK	Agenda item	Agenda ref.
09.30-11.00	SME standard review and update	30
11.00-12.00	Subsidiaries that are SMEs	31
12.00-13.00	Lunch	
13.00-14.00	Extractive Activities	19
14.00-14.30	Post implementation review of IFRS 10-12	7