

## AGENDA [14/04/2022]

---

**Date** 25 – 28 April 2022

---

**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](#).

**Monday 25 April**

Time UK	Agenda item	Agenda ref.
11.00-13.00	Post Implementation Review of IFRS 9	3
13.00-15.30	Lunch/Break	
15.30-17.00	Third Agenda Consultation	24

---

**Date**      **25 – 28 April 2022**


---

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

# AGENDA [14/04/2022]

*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 26 April

Time UK	Agenda item	Agenda ref.
09.45-10.00	<b>Maintenance and Consistent Application</b> <ul style="list-style-type: none"> <li>• IFRIC Update</li> </ul>	12
10.00-12.00	<b>Goodwill and Impairment</b>	18
12.00-13.00	<b>Lunch</b>	
13.00-14.00	<b>Goodwill and Impairment [Contd]</b>	18
14.00-15.00	<b>Break</b>	
15.00-17:00	<b>Primary Financial Statements</b>	21

## AGENDA [14/04/2022]

---

**Date** 25 – 28 April 2022

---

**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](#).*

**Wednesday 27 April**

Time UK	Agenda item	Agenda ref.
09.30-10.30	<b>Second Comprehensive Review of the IFRS for SMEs Accounting Standard</b>	30
10.30-12.00	<b>Equity Method</b>	13
12.00-13.00	<b>Lunch</b>	
13.00-14.30	<b>Disclosure Initiative— Subsidiaries without Public Accountability: Disclosures</b>	31

## AGENDA [14/04/2022]

---

**Date** 25 – 28 April 2022

---

**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](#).*

**Thursday 28 April**

Time UK	Agenda item	Agenda ref.
10.00- 12.30	<b>Management Commentary</b>	15