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**Date** 15–16 March 2022

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

## AGENDA

**Tuesday, 15 March**

Time (UK time)	Agenda Item	Agenda ref.
10:05–10:05	Administrative matters	1
	<b>Initial consideration</b>	
10:05–11:35	IFRS 17 <i>Insurance Contracts</i> <ul style="list-style-type: none"><li>Quantity of the Benefits Provided under a Group of Annuity Contracts</li></ul>	2
11:35–11:45	<b>Break</b>	
	<b>Comment letters on tentative agenda decision</b>	
11:45–12:45	IAS 7 <i>Statement of Cash Flows</i> <ul style="list-style-type: none"><li>Demand Deposits with Restrictions on Use</li></ul>	3
12.45–13.30	<b>Lunch</b>	
	<b>Initial consideration</b>	
13:30–15:00	IFRS 9 <i>Financial Instruments</i> and IFRS 16 <i>Leases</i> <ul style="list-style-type: none"><li>Rent Concessions: Lessors and Lessees</li></ul>	4

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## AGENDA

**Wednesday, 16 March**

Time (UK time)	Agenda Item	Agenda ref.
	<b>Initial consideration</b>	
10:00–10:40	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"><li>Special Purpose Acquisition Companies (SPAC): Classification of Public Shares as Financial Liabilities or Equity</li></ul>	5
10:40–12:40	Special Purpose Acquisition Companies (SPAC): Accounting for Warrants at Acquisition	6
	<b>Administrative matters</b>	
12:40–12:45	<ul style="list-style-type: none"><li>Work in Progress</li></ul>	7