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**Date**      **23 – 27 Month 2022**


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

# AGENDA [13/05/2022]

*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](#).*

## Monday 23 May

Time UK	Agenda item	Agenda ref.
11.30-12.30	<b>Second Comprehensive Review of the IFRS for SMEs Accounting Standard</b>	30
12.30-13.00	<b>Disclosure Initiative— Subsidiaries without public accountability: Disclosures</b>	31
13.00-14.00	<b>Lunch</b>	
14.00-16.00	<b>Dynamic Risk Management</b>	4
16.00-16.15	<b>Break</b>	
16.15-16.30	<b>Maintenance and Consistent Application</b>	12
16.30-16.45	<b>Board work plan Update</b>	8

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## Tuesday 24 May

Time UK	Agenda item	Agenda ref.
09.30-11.00	<b>Second Comprehensive Review of the IFRS for SMEs Standard [Contd.]</b>	30
11.00-11.15	<b>Break</b>	
11.15-12.15	<b>Post Implementation Review of IFRS 9</b>	3
12.15-13.30	<b>Lunch</b>	
13.30-15.00	<b>Primary Financial Statements [Education Session]</b>	21D

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## Wednesday 25 May

Time UK	Agenda item	Agenda ref.
10.00-11.30	<b>Primary Financial Statements</b>	21A
11.30-11.45	<b>Break</b>	
11.45-13.00	<b>Disclosure Initiative—Targeted Standards-level Review of Disclosures</b>	11
13.00-14.00	<b>Lunch</b>	
14.00-15.30	<b>Disclosure Initiative—Targeted Standards-level Review of Disclosures</b>	11

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## Thursday 26 May

Time UK	Agenda item	Agenda ref.
09.30-12.00	<b>Rate-regulated Activities</b>	9
12.00-12.45	<b>Lunch</b>	
12.45-14.15	<b>Primary Financial Statements [Contd.]</b>	21B & 21C
14.15-14.30	<b>Break</b>	
14.30-16.00	<b>Primary Financial Statements [Contd.]</b>	21B & 21C

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**Friday 27 May**

Time UK	Agenda item	Agenda ref.
10.00- 12.00	<b>Goodwill and Impairment</b>	18