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## IASB Board Meeting

Date **25 – 27 April 2023**

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

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**.<sup>1</sup>

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## Tuesday 25 April

Time (UK)	Agenda ref	Agenda item
09.30-11.00	23	Business Combinations under Common Control
11.00-11.15		Break
11.15-11.30	27	Post Implementation Review of IFRS 9
11.30-13.00	4	Dynamic Risk Management

## Wednesday 26 April

Time (UK)	Agenda ref	Agenda item
09.30 – 10.30	22	Provisions
10.30- 10.45	12	Maintenance and Consistent Application <ul style="list-style-type: none"> <li>• IFRIC Update</li> </ul>
10.45- 11.00		Break
11.00- 13.00	9	Rate-regulated Activities
13.00- 14.00		Lunch
14.00- 14.30	14	International Tax Reform - Pillar Two Model Rules – Amendments to the <i>IFRS for SMEs</i> Accounting Standard
14.30- 15.30	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures
15.30- 15.45		Break
15.45- 17.45	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures [Contd.]

**Thursday 27 April**

Time (UK)	Agenda ref	Agenda item
09.30- 11.30	5	Financial Instruments with Characteristics of Equity
11.30- 11.45		Break
11.45 – 12.45	13	Equity Method
12.45- 13.30		Lunch
13.30- 14.30	13	Equity Method [Contd.]