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## IASB Board Meeting

Date **12 – 14 December 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 12 December

Time (UK)	Agenda ref	Agenda item
10.00-11.30	3	Power Purchase Agreements
11.30-11.45		Break
11.45-13.15	12	Maintenance and Consistent Application <ul style="list-style-type: none"><li>• Hyperinflation</li></ul>
13.15-14.00		Lunch
14.00-15.00	15	Management Commentary

## Wednesday 13 December

Time (UK)	Agenda ref	Agenda item
09.30-11.00	30	Second Comprehensive Review of the IFRS for SMEs Standard
11.00-11.15		Break
11.15-12.15	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures
12.15-12.30	22	Provisions
12.30-14.00		Lunch
14.00-14.45	14	Climate-related and Other Uncertainties in the Financial Statements
14.45-16.00		Break
16.00-17.00	8	Board work plan Update

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**Thursday 14 December**

Time (UK)	Agenda ref	Agenda item
09.00- 11.00	9	Rate-regulated Activities
11.15- 11.30		Break
11.30- 13.00	29	Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard