
IASB Board Meeting

Date **20 – 23 February 2023**

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

Agenda timings or topics may change as the meeting progresses.

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Monday 20 February

Time (UK)	Agenda ref	Agenda item
16.15 – 17.00	12	Maintenance and Consistent Application <ul style="list-style-type: none">• Supplier finance arrangements

Tuesday 21 February

Time (UK)	Agenda ref	Agenda item
13.00 – 14.30	27	Post-implementation review of IFRS 9—Impairment
14.30- 14.45		Break
14.45- 16.00	9	Rate-Regulated Activities
16.00- 16.15		Break
16.15- 17.30	9	Rate-Regulated Activities [Contd.]

Wednesday 22 February

Time (UK)	Agenda ref	Agenda item
09.00 – 10.30	4	Dynamic Risk Management
10.30- 10.45		Break
10.45- 12.45	5	Financial Instruments with Characteristics of Equity

Time (UK)	Agenda ref	Agenda item
15.00- 17.00	12	Maintenance and Consistent Application <ul style="list-style-type: none"> • Lack of Exchangeability (Amendments to IAS 21) • Annual Improvements

Thursday 23 February

Time (UK)	Agenda ref	Agenda item
09.30- 11.30	18	Business Combinations—Disclosures, Goodwill and Impairment