
Date **14–15 March 2023**

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

AGENDA

Tuesday, 14 March

Time (UK time)	Agenda item	Agenda ref.
11:05–11:05	Administrative matters	1
11:05–12:35	Comment letters on tentative agenda decision IFRS 16 <i>Leases</i> <ul style="list-style-type: none"> • Definition of a Lease—Substitution Rights 	2
12:35–13:05	Initial consideration IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none"> • Guarantee over a Derivative Contract 	3
13:05–14:15	Lunch	
14:15–15:45	Initial consideration IFRS 17 <i>Insurance Contracts</i> and IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none"> • Premiums Receivable from an Intermediary 	4
15:45–16:15	Initial consideration <ul style="list-style-type: none"> • Homes and Home Loans Provided to Employees 	5
16:15–16:20	Administrative matters <ul style="list-style-type: none"> • Work in Progress 	8

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AGENDA

Wednesday, 15 March

Time (UK time)	Agenda item	Agenda ref.
10:00–10:45	Potential annual improvements to IFRS Accounting Standards	6
10:45–12:15	Input on IASB project <ul style="list-style-type: none">• Business Combinations—Disclosures, Goodwill and Impairment	7
12:15–	Lunch	