

IASB Board Meeting

Date **19 – 21 September 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**.¹

Tuesday 19 September

Time (UK)	Agenda ref	Agenda item
10.00-12.00	23	Business Combinations under Common Control
12.00-14.00		Lunch
14.00-15.30	31/18	Joint session: Disclosure Initiative— Subsidiaries without public accountability: Disclosures & Business Combinations—Disclosures, Goodwill and Impairment
15.30-15.45		Break
15.45-17.00	18	Business Combinations—Disclosures, Goodwill and Impairment

Wednesday 20 September

Time (UK)	Agenda ref	Agenda item
08.45-10.45	9	Rate-regulated Activities
10.45-11.00		Break
11.00-12.45	14	Climate-related risks in the financial statements
12.45-13.30		Lunch
13.30-16.00	19	Extractive Activities

Thursday 21 September

Time (UK)	Agenda ref	Agenda item
08.30-11.00	13	Equity Method
11.00-11.15		Break
11.15-12.15	30	Second Comprehensive Review of the IFRS for SMEs Standard
12.15-13.00		Lunch
13.00-14.30	30	Second Comprehensive Review of the IFRS for SMEs Standard (Contd.)
14.30-14.45		Break
14.45-16.15	16	IFRS 9 Amendments to classification and measurement
16.15-16.30	8	Board work plan Update