

IFRS INTERPRETATIONS COMMITTEE MEETING

Date 12 September 2023

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

AGENDA

Tuesday, 12 September

Time (UK time)	Agenda item	Agenda ref.
12:05–12:05	Administrative matters	1
12:05–12:35	Initial consideration IFRS 3 Business Combinations • Payments Contingent on Continued Employment during Handover Periods	2
12:35–13:20	Comment letters on tentative agenda decision IFRS 17 Insurance Contracts • Premiums Receivable from an Intermediary	3
13:20–13:40	Comment letters on tentative agenda decision Homes and Home Loans Provided to Employees	4
13:40–14:00	Comment letters on tentative agenda decision IFRS 9 Financial Instruments • Guarantee over a Derivative Contract	5
14:00–14:05	Administrative matters • Work in Progress	6