

Agenda

IASB Board Meeting

Date 22 – 25 April 2024

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 22 April

Time (UK)	Agenda ref	Agenda item
11.30- 13.00	30	Second Comprehensive Review of the IFRS for SMEs Standard
13.00- 14.00		Lunch
14.00- 15.30	14	Climate-related and Other Uncertainties in the Financial Statements



Tuesday 23 April

Time (UK)	Agenda ref	Agenda item
10.00- 12.00	17	Intangible Assets
12.00- 13.00		Lunch
13.00- 15.00	9	Rate-regulated Activities

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Wednesday 24 April

Time (UK)	Agenda ref	Agenda item
09.45- 11.45	27	PIR of IFRS 9 – Impairment
11.45- 12.30		Lunch
12.30- 15.00	6	PIR of IFRS 15 Revenue from contracts with customers

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Thursday 25 April

Time (UK)	Agenda ref	Agenda item
09:15- 10.45	22	Provisions
10.45- 11.00		Break
11.00- 11.30	12	Maintenance and Consistent Application • IFRIC Update
11.30- 12.00	32	Disclosure Initiative— Subsidiaries without public accountability: Disclosures
12.00- 14.00		Lunch
14.00- 14.45	8	Board work plan Update

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