
IASB Board Meeting

Date **18 – 21 March 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 18 March

Time (UK)	Agenda ref	Agenda item
11.15-11.45	8	Board work plan Update
11.45-12.30	27	PIR of IFRS 9 – Impairment
12.30-14.00		Lunch
14.00-16.00	3	Power Purchase Agreements

Tuesday 19 March

Time (UK)	Agenda ref	Agenda item
09.00-11.00	30	Second Comprehensive Review of the IFRS for SMEs Standard
11.00-11.15		Break
11.15-12.15	30	Second Comprehensive Review of the IFRS for SMEs Standard [Contd.]
12.15-13.00		Lunch
13.00-15.00	14	Climate-related and Other Uncertainties in the Financial Statements
15.00-15.15		Break
15.15-15.45	12	Maintenance and Consistent Application <ul style="list-style-type: none"> • Use of a Hyperinflationary Presentation Currency by a Non-hyperinflationary Entity (IAS 21)

Wednesday 20 March

Time (UK)	Agenda ref	Agenda item
09.00-11.15	6	PIR of IFRS 15 Revenue from contracts with customers
11.15-11.30		Break
11.30-13.00	13	Equity Method
13.00-14.00		Lunch
14.00-15.00	15	Management Commentary
15.00-15.45	32	Catch-up exposure draft of the 'Subsidiaries without Public Accountability Standard'

Thursday 21 March

Time (UK)	Agenda ref	Agenda item
09.30- 11.30	9	Rate-regulated Activities