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## IASB Board Meeting

Date **08 - 11 December 2025**

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 X, formerly Twitter at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).<sup>1</sup>

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## Monday 8 December

Time (UK)	Agenda ref	Agenda item
14.15- 15.45	12	Maintenance and Consistent Application <ul style="list-style-type: none"><li>Amendments to the Fair Value Option (IAS 28)</li></ul>

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## Tuesday 9 December

Time (UK)	Agenda ref	Agenda item
11.30-13.00	22	Provisions - Targeted Improvements
13.00-14.15		Lunch
14.15-15.45	5	Financial Instruments with Characteristics of Equity

## Wednesday 10 December

Time (UK)	Agenda ref	Agenda item
09.30-11.00	18	Business Combinations—Disclosures, Goodwill and Impairment
11.00-11.15		Break
11.15-12.00	8	Board work plan Update

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**Thursday 11 December**

Time (UK)	Agenda ref	Agenda item
09.00-10.30	20	Statement of Cash Flows and Related Matters
10.30-14.30		Break
14.30-15.30	20	Statement of Cash Flows and Related Matters [Continued]