

FASB | IASB Education Meeting

Date **Friday 3 October 2025**

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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Friday 3 October 2025

Time (UK)	Time (US)	Agenda ref.	Agenda item
09.30-09.35	04.30-04.35	-	Welcome and Introductions
09.35-11.05	04.35-06.05	17	Intangible Assets (FASB/IASB)
11.05-11.35	06.05-06.35	37	Environmental Credit Programs (FASB)
11.35-12.20	06.35-07.20	7	Post-implementation Review - Leases (FASB/IASB)
12.20-13.30	07.20-08.30		Lunch
13.30-14.45	08.30-09.45	20	Statement of Cash Flows and Related Matters (FASB/IASB)
14.45-15.15	09.45-10.15	42	KPIs (FASB)
15.15-15.30	10.15-10.30		Break
15.30-16.15	10.30-11.15	24	Agenda Consultation (FASB/IASB)

16.15- 17.15	11.15- 12.15	18 5 41 38	Other Projects • Business Combinations – Disclosures, Goodwill and Impairment (IASB) • Financial instruments with characteristics of equity (IASB) • Government grants (FASB) • Cryptocurrencies (FASB)
17.15- 17.30	12.15- 12.30	-	Emerging issues and any other business