

Agenda

IASB Board Meeting

Date 29 - 30 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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Wednesday 29 October

Time (UK)	Agenda ref	Agenda item
09:00- 11:00	20	Statement of Cash Flows and Related Matters
11.00- 11.15		Break
11.15- 13.15	13	Equity Method
13.15- 14.15		Lunch
14.15- 15.45	22	Provisions - Targeted Improvements
15.45- 16.00		Break
16.00- 17.00	12	Maintenance and Consistent Application • IFRIC Update



Thursday 30 October

Time (UK)	Agenda ref	Agenda item
09.00- 11.30	18	Business Combinations—Disclosures, Goodwill and Impairment
11.30- 12.30		Lunch
12.30- 14.30	9	Rate-Regulated Activities

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