
IASB Board Meeting

Date **23 – 25 September 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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Tuesday 23 September

Time (UK)	Agenda ref	Agenda item
09.00-10.15	20	Statement of Cash Flows and Related Matters
10.15-10.30		Break
10.30-13.30	13	Equity Method
13.30-14.30		Lunch
14.30-15.00	24	Fourth Agenda Consultation

Wednesday 24 September

Time (UK)	Agenda ref	Agenda item
09:30-11:00	22	Provisions - Targeted Improvements
11.00-11.15		Break
11.15-12.45	11	Amortised Cost Measurement
12.45-14.00		Lunch
14.00-15.00	18	Business Combinations—Disclosures, Goodwill and Impairment

Thursday 25 September

Time (UK)	Agenda ref	Agenda item
09.00-11.00	5	Financial Instruments with Characteristics of Equity
11.00-11.15	8	Board work plan Update