

## IASB Board Meeting

Date **24 – 25 February 2026**

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 24 February

Time (UK)	Agenda ref	Agenda item
11.00- 13.00	22	Provisions - Targeted Improvements
13.00- 14.15		Lunch
14.15- 15.45	5	Financial Instruments with Characteristics of Equity
15.45- 16.15	26	PIR IFRS 9 Hedge Accounting

## Wednesday 25 February

Time (UK)	Agenda ref	Agenda item
09.00- 12.00	13	Equity Method
12.00- 13.00		Lunch
13.00- 14.30	7	PIR of IFRS 16
14.30- 14.45		Break
14.45- 16.15	11	Amortised Cost Measurement