
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 |