Agenda

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
12.00-13.30	7	PIR of IFRS 16
13.30-14.45		Lunch
14.45-16.15	11	Amortised Cost Measurement