

IASB Board Meeting

Date **21 – 22 July 2026**

Location **IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD**

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).¹

Tuesday 21 July

Time (UK)	Agenda ref	Agenda item
09.00-10.30	7	PIR of IFRS 16
10.30-10.45		Break
10.45-12.15	26	PIR IFRS 9 Hedge Accounting
12.15-13.00		Lunch
13.00-15.00	18	Business Combinations—Disclosures, Goodwill and Impairment
15.00-15.15		Break
15.15-17.15	12	Maintenance and Consistent Application • Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 <i>Income Taxes</i> (IFRS 18) • Updates to Agenda Decisions for IFRS 18—<i>Reverse Factoring Agenda Decision</i>. • IFRIC Update

Wednesday 22 July

Time (UK)	Agenda ref	Agenda item
09.00-11.00	13	Equity Method
11.00-11.15		Break
11.15-12.45	17	Intangible Assets
12.45-13.30		Lunch
13.30-16.00	20	Statement of Cash Flows and Related Matters