
IASB Board Meeting

Date **18 – 22 May 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

Monday 18 May

Time (UK)	Agenda ref	Agenda item
14:00-15:30	22	Provisions - Targeted Improvements
15:30-16:00	9	Rate-regulated Activities

Tuesday 19 May

Time (UK)	Agenda ref	Agenda item
10.15- 12.15	20	Statement of Cash Flows and Related Matters
12.15- 13.00		Lunch
13.00- 14.15	12	Maintenance and Consistent Application <ul style="list-style-type: none"> • Presentation of Taxes and Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 <i>Income Taxes</i> (IFRS 18)
14.15- 14.30		Break
14.30- 16.30	17	Intangible Assets
16.30- 17.00	4	Risk Mitigation Accounting

Wednesday 20 May

Time (UK)	Agenda ref	Agenda item
09.00-10.30	12	Maintenance and Consistent Application <ul style="list-style-type: none">• Amendments to the Fair Value Option (IAS 28)
10.30-10.45		Break
10.45-13.15	18	Business Combinations—Disclosures, Goodwill and Impairment
13.15-14.00		Lunch
14.00-16.30	13	Equity Method