
IASB Board Meeting

Date **22 – 24 September 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 22 September

Time (UK)	Agenda ref	Agenda item
09.00-10.30	5	Financial Instruments with Characteristics of Equity
10.30-11.00	26	PIR IFRS 9 Hedge Accounting
11.00-11.15		Break
11.15-13.00	11	Amortised Cost Measurement
13.00-14.00		Lunch
14.00-15.30	17	Intangible Assets

Wednesday 23 September

Time (UK)	Agenda ref	Agenda item
09.15-10.45	18	Business Combinations—Disclosures, Goodwill and Impairment
10.45-11.00		Break
11.00-12.30	13	Equity Method
12.30-13.15		Lunch
13.15-14.45	22	Provisions - Targeted Improvements
14.45-15.00		Break
15.00-16.45	20	Statement of Cash Flows and Related Matters

Thursday 24 September

Time (UK)	Agenda ref	Agenda item
09.45-10.15	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)