

AGENDA [11/02/2022]

Date 21 – 24 February 2022

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

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on [Twitter](#) at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Monday 21 February

Time UK	Agenda item	Agenda ref.
13.00-15.00	Dynamic Risk Management	4
15.00-15.15	Break	
15.15-17.15	Disclosure Initiative—Targeted Standards-level Review of Disclosures	11

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Tuesday 22 February

Time UK	Agenda item	Agenda ref.
09.30-11.30	Rate-regulated Activities	9
11.30-11.45	Break	
11.45-12.45	Financial Instruments with Characteristics of Equity	5
12.45-13.45	Lunch	
13.45-15.45	Primary Financial Statements	21

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Wednesday 23 February

Time UK	Agenda item	Agenda ref.
09.30-10.00	Third Agenda Consultation	24, 24A
10.00-11.15	Maintenance and Consistent Application <ul style="list-style-type: none"> • Availability of a refund • Provisions targeted improvements 	12A, 12B
11.15-11.30	Break	
11.30-13.00	Third Agenda Consultation [Contd.]	24B, 24C
13.00-14.00	Lunch	
14.00-14.30	Maintenance and Consistent Application <ul style="list-style-type: none"> • Lease Liability in a Sale and Leaseback 	12C
14.30-16.00	Post Implementation review of IFRS 10-12	7

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Thursday 24 February

Time UK	Agenda item	Agenda ref.
11.30-13.00	Second Comprehensive Review of the IFRS for SMEs Standard	30
13.00-14.00	Lunch	
14.00-15.30	Second Comprehensive Review of the IFRS for SMEs Standard	30