

IASB Board Meeting

[21/09/2022]

Date **20 – 23 September 2022**

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 20 September

Time (UK)	Agenda ref	Agenda item
08.30-10.30	13	Equity Method
10.30-10.45	Break	
10.45-12.00	18	Goodwill and Impairment
12.00-13.00	Lunch	
13.00-14.15	18	Goodwill and Impairment [Contd.]
14.15-14.30	Break	
14.30-15.15	3	Post Implementation Review of IFRS 9: Classification and Measurement
15.15-16.15	5	Financial Instruments with Characteristics of Equity
16.15-16.30	Break	
16.30-18.30	21	Primary Financial Statements AP 21A AP21F

Wednesday 21 September

Time (UK)	Agenda ref	Agenda item
08.30-09.00	8 8A	Board work plan Update PIR objectives and process
09.00-09.30	6	PIR of IFRS 15 Revenue from contracts with customers
09.30-09.45	8B	Timing of PIR on IFRS 9 Hedging and IFRS 16
09.45-10.00	Break	
10.00-12.00	21	Primary Financial Statements [Contd.] <ul style="list-style-type: none"> • 21B, 21C, 21D, 21E
12.00-13.00	Lunch	
13.00-14.15	21	Primary Financial Statements [Contd.] <ul style="list-style-type: none"> • 21B, 21C, 21D, 21E
14.15-14.30	Break	
14.30-16.00	16	Contractual cash flow characteristics

Thursday 22 September

Time (UK)	Agenda ref	Agenda item
08.30-10.00	19	Extractive Activities
10.00-10.15	Break	
10.15-11.15	12	Maintenance and Consistent Application
11.15-12.15	9	Rate-regulated Activities