

IASB Board Meeting

Date **25 – 26 October 2023**

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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Wednesday 25 October

Time (UK)	Agenda ref	Agenda item
09.00-11.00	30	Second Comprehensive Review of the IFRS for SMEs Standard
11.00-11.15		Break
11.15-12.15	21	Primary Financial Statements
12.15-13.00		Lunch
13.00-15.00	9	Rate-regulated Activities
15.00-15.15		Break
15.15-16.15	4	Dynamic Risk Management

Thursday 26 October

Time (UK)	Agenda ref	Agenda item
09.30-10.30	16	IFRS 9 Amendments to classification and measurement
10.30-10.45	12	Maintenance and Consistent Application <ul style="list-style-type: none"> • IFRIC Update
10.45-11.00		Break
11.00-12.30	13	Equity Method
12.30-13.30		Lunch
13.30-14.30	31	Disclosure Initiative— Subsidiaries without public accountability: Disclosures