
IASB Board Meeting

Date **19 – 22 February 2024**

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 **Twitter** at **@IFRSFoundation** using the hashtag **#IFRSMeetings**.¹

Monday 19 February

| Time (UK) | Agenda ref | Agenda item |
|-------------|------------|------------------------|
| 12.55-13.00 | 8 | Board work plan update |
| 13.00-14.30 | 13 | Equity Method |

Tuesday 20 February

| Time (UK) | Agenda ref | Agenda item |
|-------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 09.00-11.30 | 30 | Second Comprehensive Review of the IFRS for SMEs Standard |
| 11.30-11.45 | | Break |
| 11.45-12.45 | 12 | Maintenance and Consistent Application <ul style="list-style-type: none"> • Use of a Hyperinflationary Presentation Currency by a Non-hyperinflationary Entity (IAS 21) |
| 12.45-13.45 | | Lunch |
| 13.45-15.15 | 12 | Maintenance and Consistent Application [Contd.] <ul style="list-style-type: none"> • Annual Improvements |
| 15.15-15.30 | | Break |
| 15.30-17.00 | 27 | PIR of IFRS 9 – Impairment |

Wednesday 21 February

| Time (UK) | Agenda ref | Agenda item |
|-------------|------------|------------------------------------------------------|
| 10.00-12.30 | 6 | PIR of IFRS 15 Revenue from contracts with customers |
| 12.30-14.30 | | Lunch |
| 14.30-15.00 | 3 | Power Purchase Agreements |
| 15.00-16.00 | | Break |
| 16.00-17.00 | 16 | IFRS 9 Amendments to classification and measurement |

Thursday 22 February

| Time (UK) | Agenda ref | Agenda item |
|-------------|------------|------------------------------------|
| 09.00-10.30 | 9 | Rate-regulated Activities |
| 10.30-10.45 | | Break |
| 10.45-12.45 | 9 | Rate-regulated Activities [Contd.] |