

Summary of Decisions from the UKEB's Public Board Meeting held on 23 February 2024 at 10:00 hrs at 125 London Wall, London EC2Y 5AS

1. **Agenda item 3: Administrative Matters – Minutes of the last meeting**

- a) The Board approved the minutes of the previous meeting held on 30 January 2024, subject to typographical amendments.

2. **Agenda item 4: Primary Financial Statements – Project Initiation Plan**

- a) The Board approved the Project Initiation Plan (PIP) for the IASB Exposure Draft IFRS 18 *Presentation and Disclosure in Financial Statements*, subject to its comments. This included a review of the PIP being built into the project timeline.

3. **Agenda item 5: UKEB letter to IASB on connectivity matters**

- a) The Board agreed that the draft letter to the IASB on connectivity matters will be brought back to a future meeting for consideration.

4. **Agenda item 8: IFRS Interpretations Committee – Tentative Agenda Decision – Due Process Compliance Statement**

- a) The Board approved the publication on the website of the Due Process Compliance Statement in relation to the UKEB's influencing work on the IFRS Interpretations Committee's Tentative Agenda Decision: *Climate-related Commitments (IAS 37)*.

Note: The meeting agenda, papers and a recording of the meeting itself are available on the UKEB website. The meeting minutes will be published on the UKEB website following approval at the next Board meeting.