

Summary of Decisions from the UKEB's ad hoc Public Board Meeting on 2 August 2023 at 11:00 hrs held virtually via MS Teams

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

- a) The Board approved the minutes of the previous meeting held on 13 July 2023.

2. Agenda item 4: Draft Comment Letter: Post-Implementation Review of IFRS 9 – Impairment

- a) The Board approved for publication the Draft Comment Letter (DCL) and [Draft] Invitation to Comment questions for the International Accounting Standards Board (IASB) Post-implementation Review (PIR) of IFRS 9 – *Impairment*, for a 30-day consultation period, subject to its comments and final sign-off by the Chair.

3. Agenda item 5: Final Comment Letter: ISSB Request for Information

- a) The Board approved for publication the Final Comment Letter (FCL) and [Draft] Feedback Statement for the International Sustainability Standards Board (ISSB) Request for Information (RFI) *Consultation on Agenda Priorities*, subject to its comments and final sign-off by the Chair.
- b) The Board approved [Draft] Due Process Compliance Statement (DPCS).

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.