
IASB update— Q&A with IASB leadership

World Standard-setters Conference 2026
Plenary session

Presenters



Linda Mezon-Hutter
IASB Acting Chair
and Vice-Chair

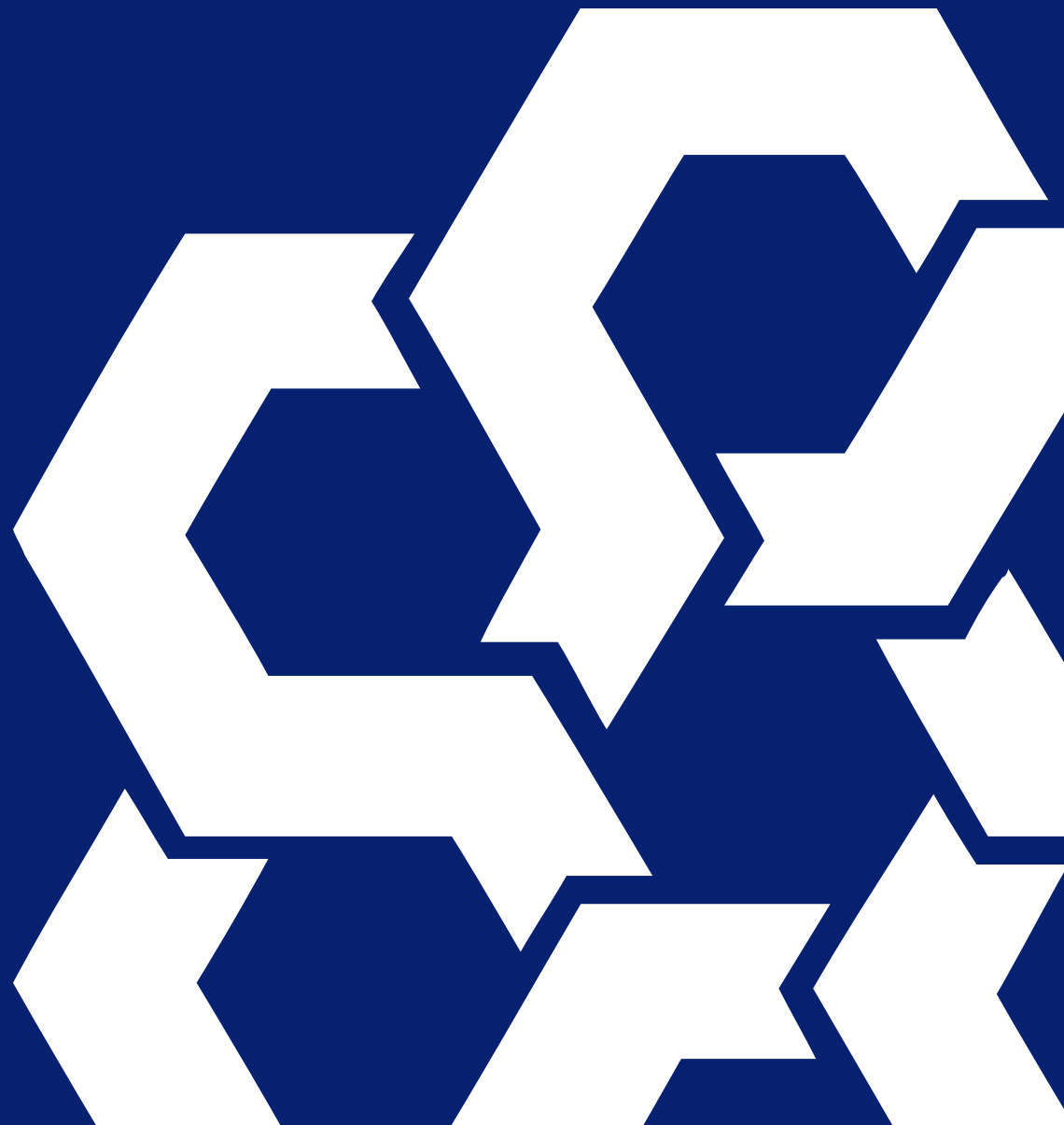


Riana Wiesner
IASB Executive
Technical Director

- 1 Highlights since WSS 2025
- 2 Technical work
- 3 What's next?

Questions and Answers Session

Highlights since WSS 2025



Highlights since WSS 2025

New IASB Chair

Starting term from 1 October 2026



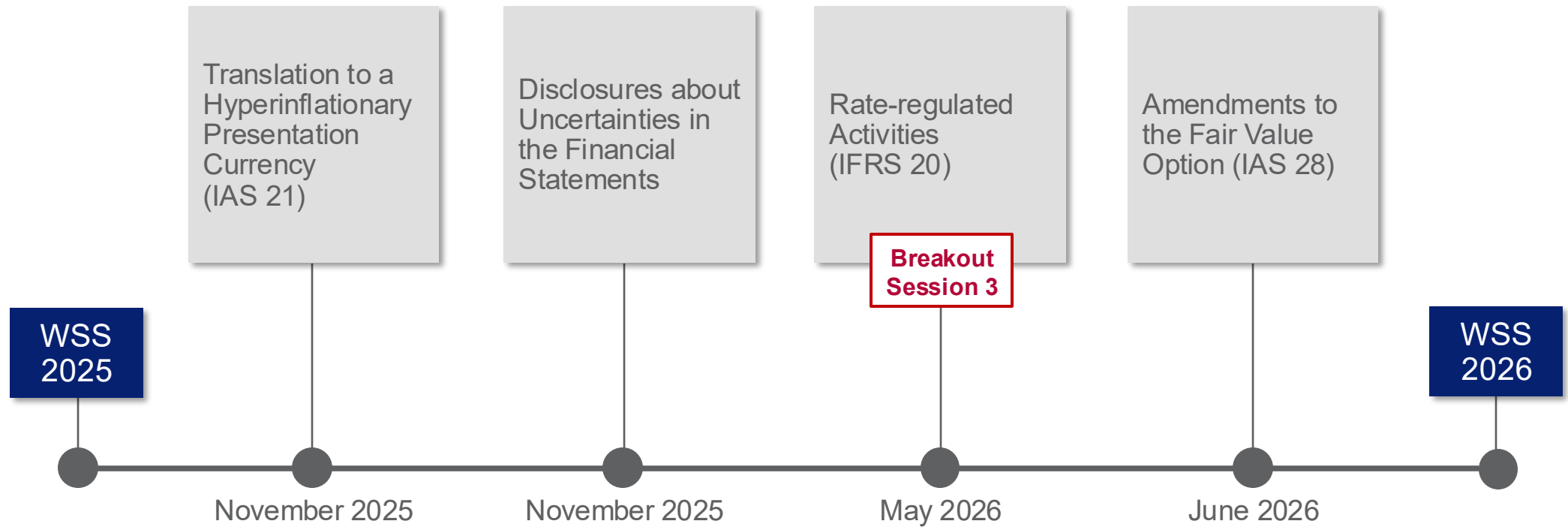
Sam Woods

More details on the IFRS Foundation Website

[Sam Woods appointed to chair the IASB](#)

Highlights since WSS 2025

Projects completed



Highlights since WSS 2025

Consultations published

Comment
period closed

Exposure Draft

IFRS for SMEs Accounting Standard—Consolidation Exception

Proposed amendments to the *IFRS for SMEs Accounting Standard*

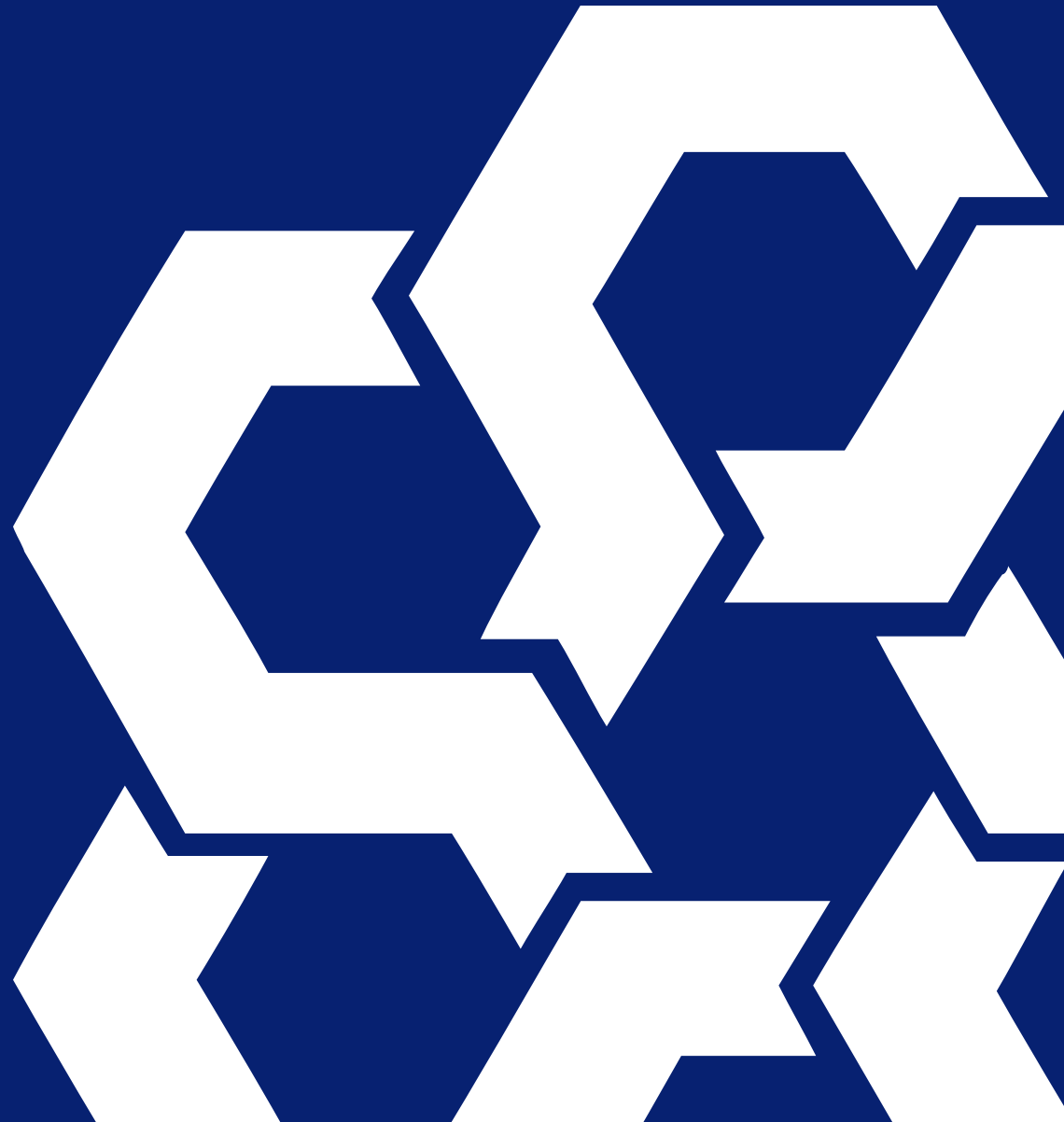
Comment
period open

Exposure Draft

Risk Mitigation Accounting—Proposed amendments to IFRS 9 and IFRS 7

Submit comment letter by 30 November 2026

Technical work



IASB work plan: overview

Type of project		As of 21.09.2026
Post-implementation reviews		2
Research projects		1
Standard-setting projects		6
Maintenance projects		3
Total		12
Application questions (IFRS IC)		10

Technical work

Latest developments: September 2026 IASB meeting

Progressing at pace



- Statement of Cash Flows and Related Matters
- Intangible Assets
- Amortised Cost Measurement

Permission to publish



- Request for Information for the PIR of IFRS 9—Hedge Accounting

Moving towards completion



- Business Combinations—Disclosures, Goodwill and Impairment
- Provisions—Targeted Improvements
- Financial Instruments with Characteristics of Equity

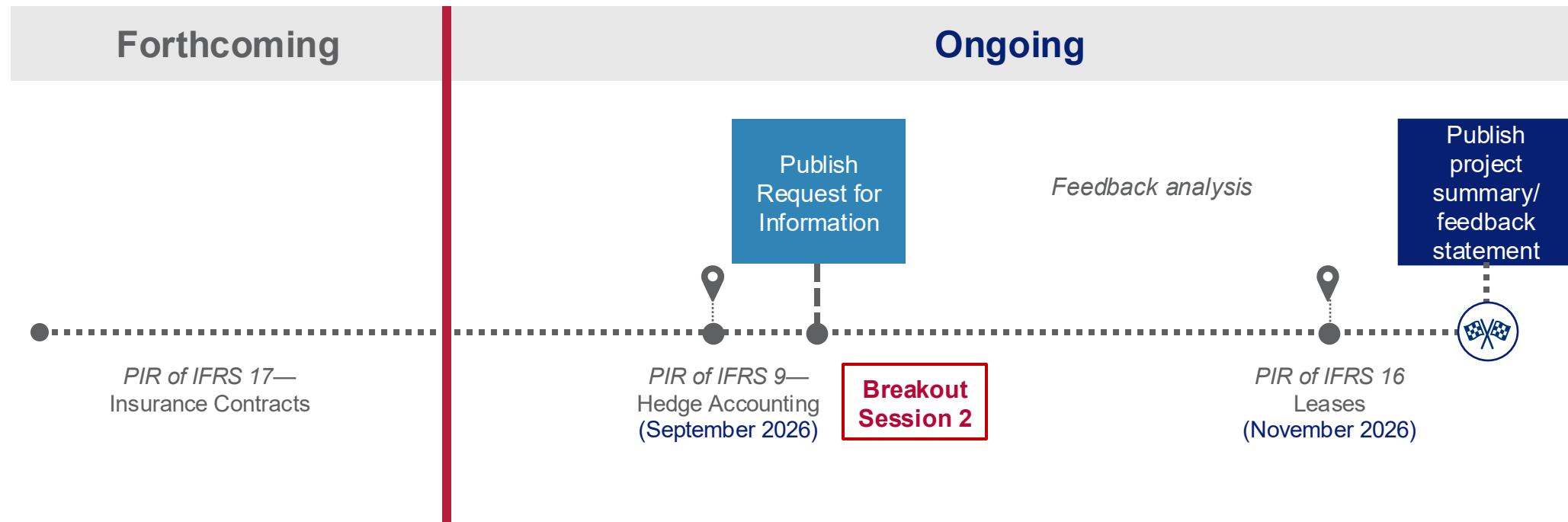
Permission to ballot



- Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12
- Equity Method

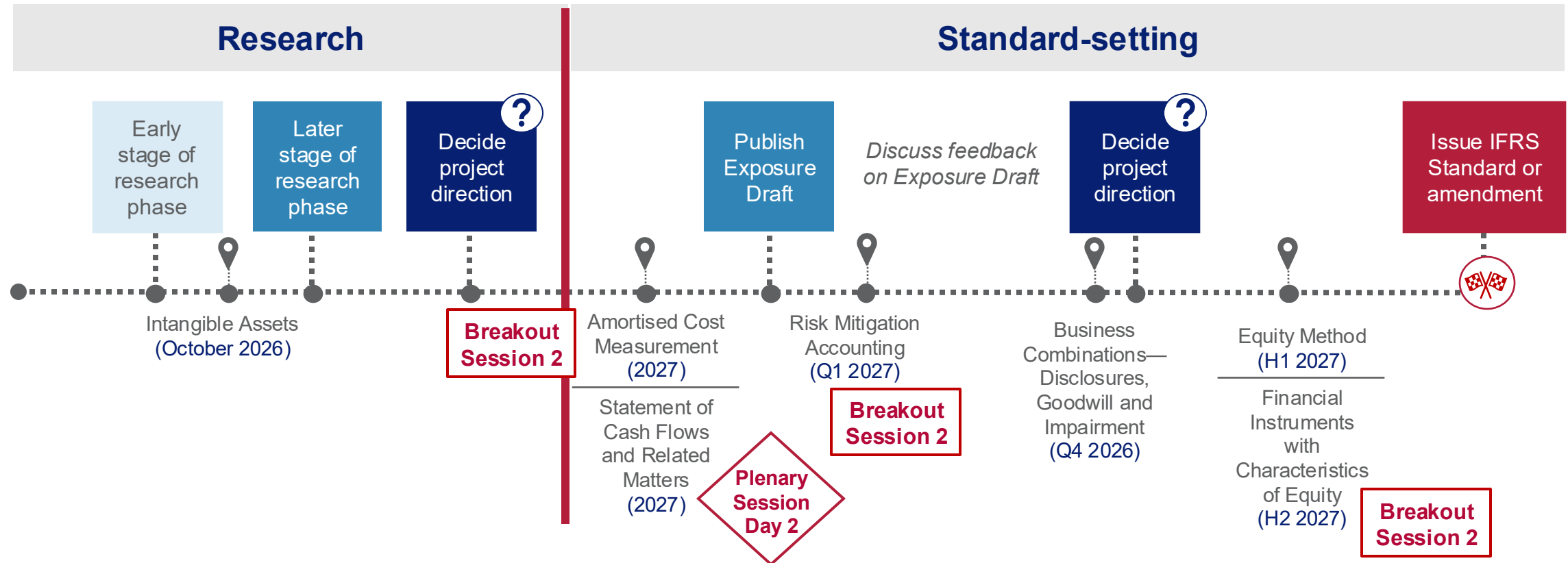
Technical work

Post-implementation reviews

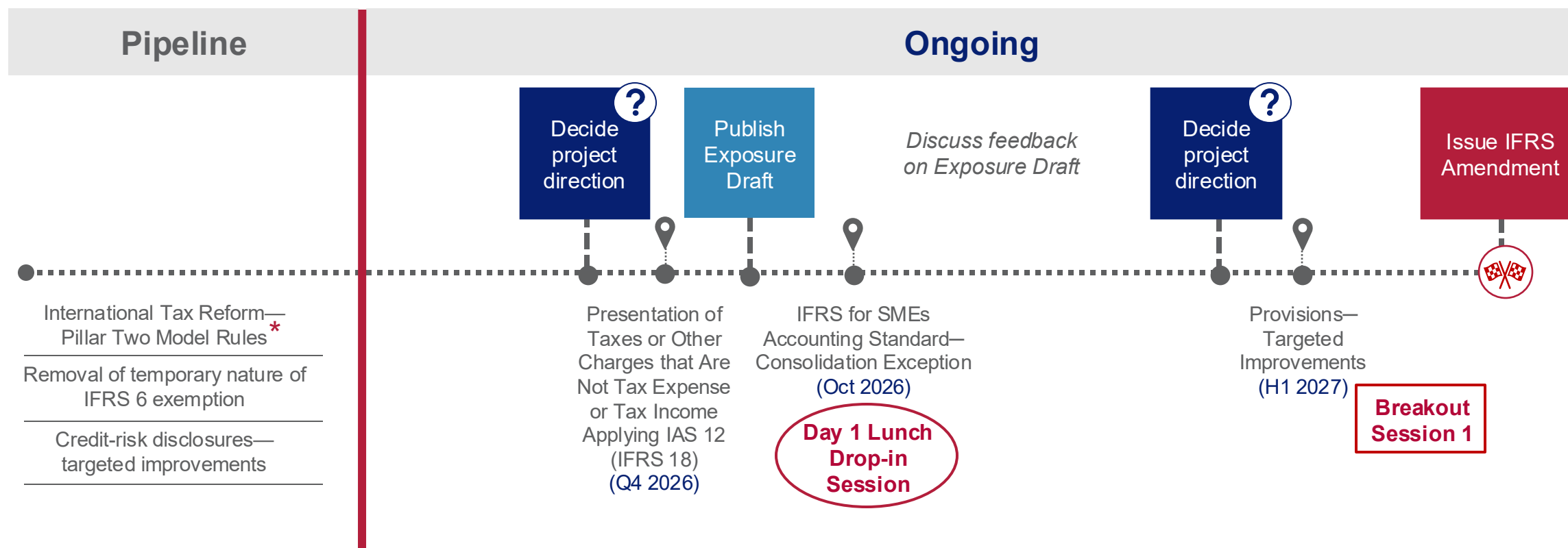


Technical work

Standard-setting and research projects

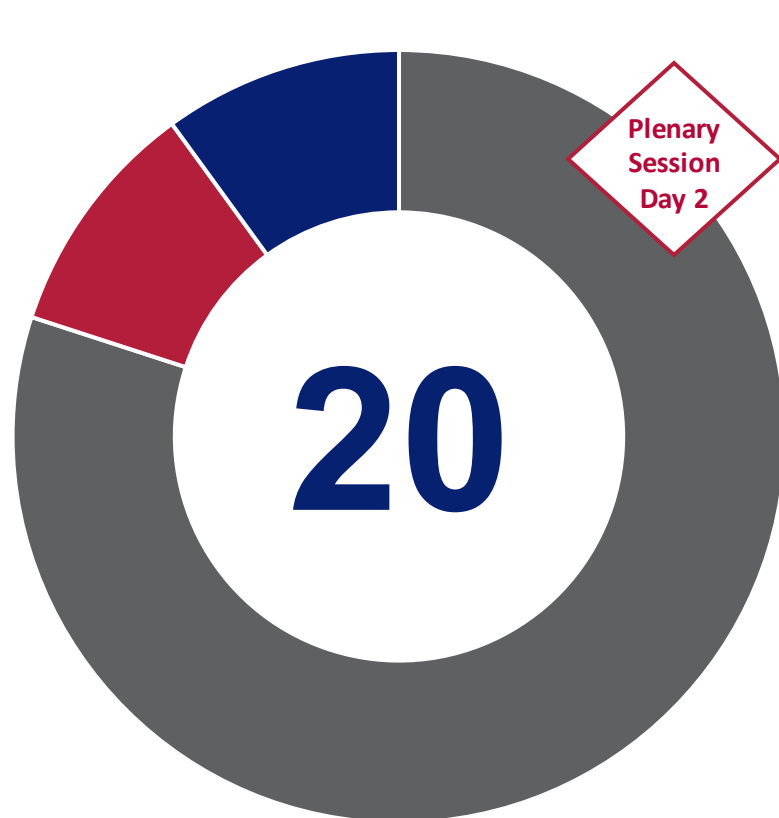


Technical work Maintenance projects



* To determine whether to remove or make permanent the temporary exception

Overview of the IFRS Interpretations Committee's 2026 discussions*



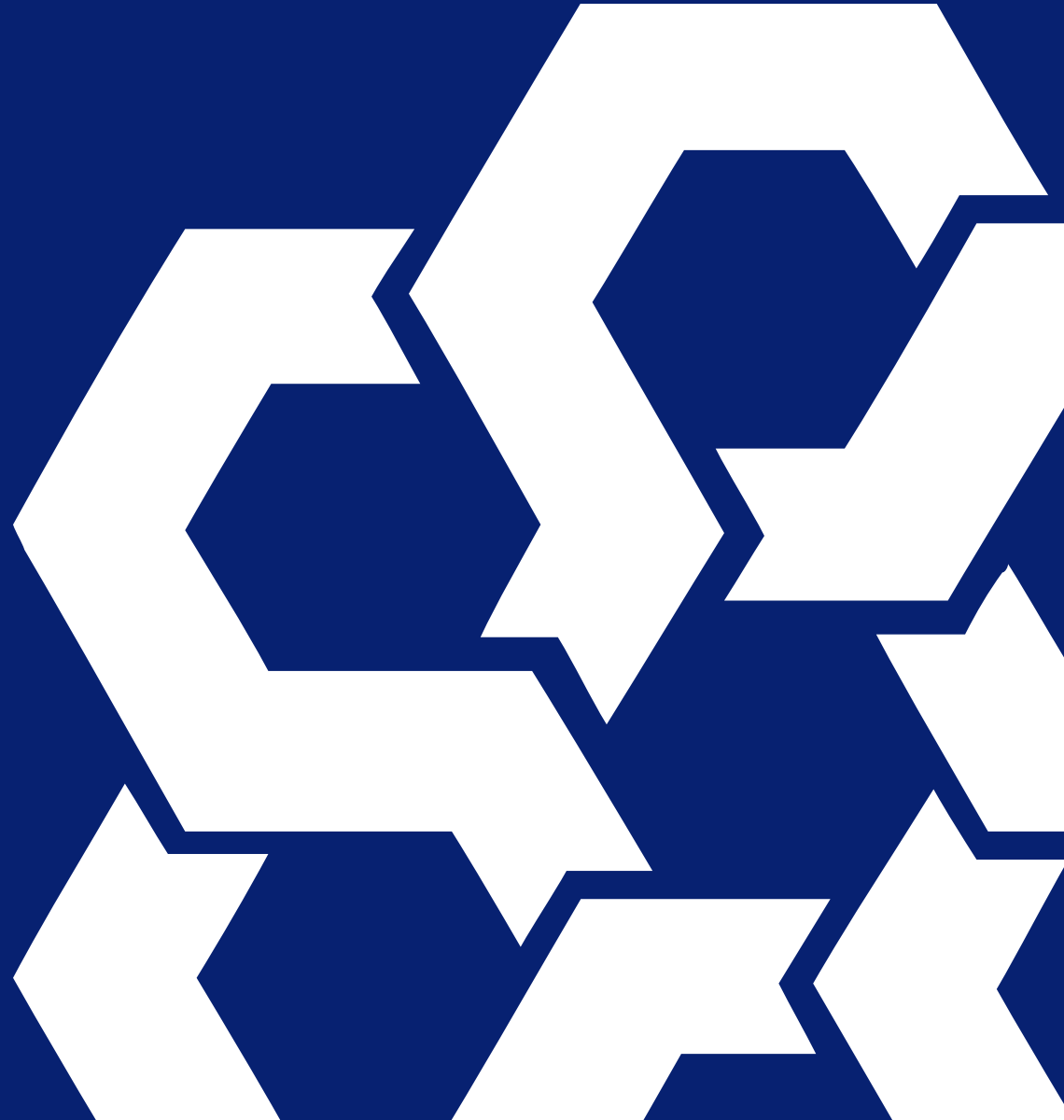
- 16** agenda decisions
- **7** agenda decisions
(1 *subject to the IASB not objecting*)
 - **9** tentative agenda decision

- 2** updates to agenda decisions for IFRS 18
- **2** updates to agenda decisions
(*subject to the IASB's agreement*)

- 2** other matters:
- input on IASB's PIR of IFRS 9—Hedge Accounting
 - initial discussion on Control Assessment for a Single-investor Fund (IFRS 10)

* up to and including the June 2026 Committee meeting

What's next?



What's next

Consultations coming up

Forthcoming in 2026 - 2027

September 2026: Request for Information for Post-implementation Review of *IFRS 9—Hedge Accounting*

Q4 2026: Exposure Draft proposing amendments to IFRS 18 *Presentation and Disclosure in Financial Statements* in relation to the project *Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 Income Taxes*

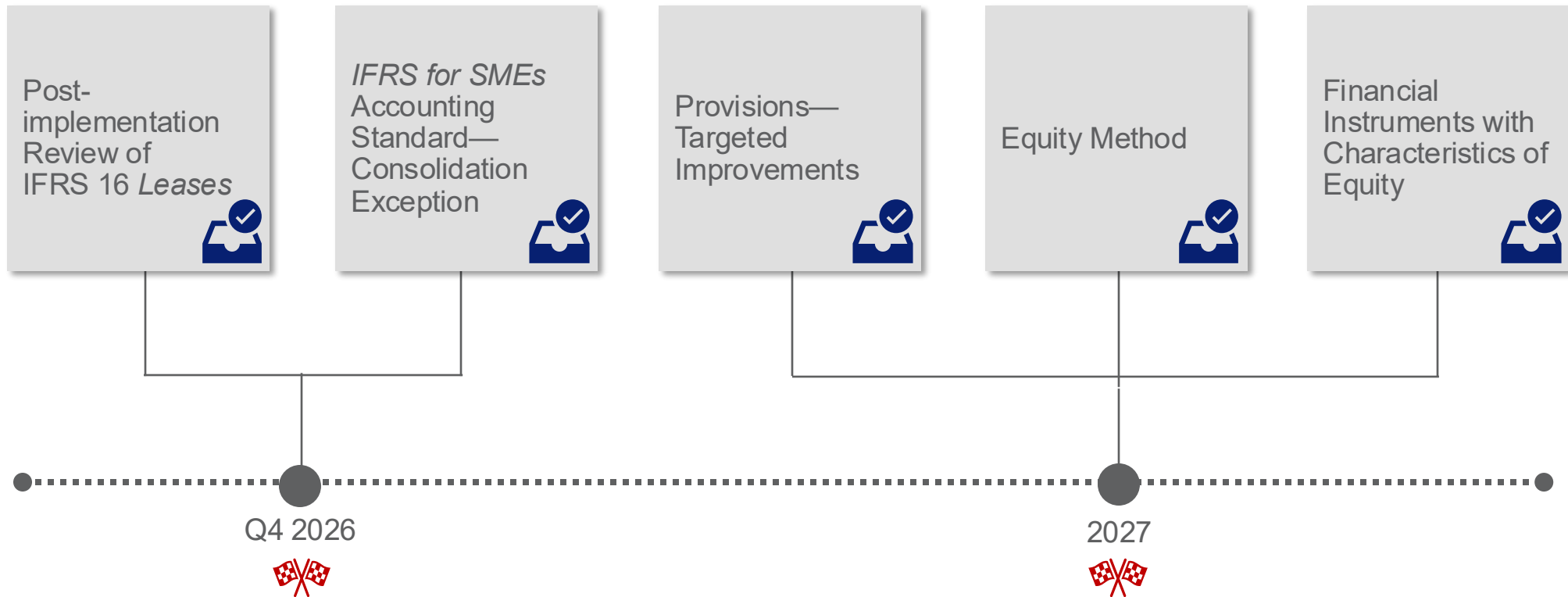
2027: Exposure Draft on the Amortised Cost Measurement project

2027: Exposure Draft on the Statement of Cash Flows and Related Matters project



What's next

Projects nearing completion

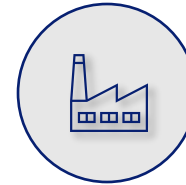


What's next?

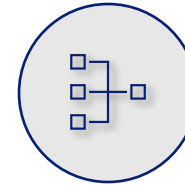
Possible projects*

Reserve list** from the Third Agenda Consultation

***High-priority projects that could be added to the work plan if additional capacity becomes available*



Pollutant Pricing Mechanisms

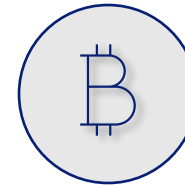


Operating Segments

Topics flagged for our attention during the current agenda cycle



Hyperinflation



Crypto Assets

IFRS 16 *Leases*—possible cost mitigations for lessees and clarification of the requirements for rent concessions

?

*The IASB will consider adding new projects to work plan as capacity becomes available

What's next?

Concurrent agenda consultation

The IASB decided in Q4 2025 on how to proceed with its Fourth Agenda Consultation:

- ☑ Concurrent agenda consultation—the IASB will undertake its next agenda consultation at the same time as the ISSB
- ☑ Work is expected to start internally in late 2026, with plans to consult with stakeholders in 2027
- ☑ The period of the Third Agenda Consultation is extended until the conclusion of the concurrent agenda consultation in 2028
- ☑ Any freed capacity will be used on existing and new projects



Questions and Answers Session

Linda Mezon-Hutter
Riana Wiesner



Get involved

Learn more

- Access [IFRS Accounting Standards](#)
- Explore materials for the [consistent application of Standards](#)
- Respond to [consultations](#)

Track progress

- Watch [IASB meetings](#)
- Listen to [podcasts](#)
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