World Standard-setters Conference 2026

London

Agenda

Day 1—Monday, 28 September 2026 All times are British Summer Time	
8:45 – 9:15	**Registration** Tea and coffee
9:15 – 9:25	**Opening remarks** **Quayside suite** Conference Chair **Jonathan Labrey**, Chief Connectivity and Integrated Reporting Officer, welcomes participants and speakers and illustrates the conference programme.
9:25 – 9:55	**IFRS Foundation update** **Quayside suite** **Laura Forzani**, Managing Director of the IFRS Foundation and **Erkki Liikanen**, Chair of the IFRS Foundation Trustees will focus on developments at the IFRS Foundation, including updates on the Foundation's transformation programme and its mid- to long-term strategy.
9:55 – 10:55	**IASB update—Q&A with IASB leadership** **Quayside suite** Join **Linda Mezon-Hutter**, IASB Acting Chair and Vice-Chair and **Riana Wiesner,** Executive Technical Director, for a forward-looking conversation about what's on the IASB's work plan and a glimpse of what's coming next. The session will include an open Q&A with the audience.
10:55 – 11:20	**Break**—Networking, tea and coffee
11:20 – 12:30	**ISSB update—Q&A with ISSB leadership** **Quayside suite** **Sue Lloyd,** ISSB Vice-Chair and **Bryan Esterly**, ISSB Executive Technical Director will provide an update on the ISSB's work over the past year and highlight forthcoming priorities. Attendees will also have the opportunity to ask questions about the ISSB's work.
12:30 – 14:00	**Lunch** **Cinnamon restaurant and lobby** -- **Optional drop-in session—*IFRS for SMEs* Accounting Standard** **Meeting room 1** IASB Board Members and technical staff will be available to discuss any questions on the Third edition of the *IFRS for SMEs* Accounting Standard. They will also provide an overview of the materials available to support application of the Standard.

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14:00 – 15:15	**Breakout sessions—Smaller group sessions with Q&A** *Participants can choose one of the following breakout sessions (all sessions will be repeated at 15:45)* **Breakout 1—Provisions—Targeted Improvements** **Quayside suite 1** **Patrina Buchanan,** IASB member, **Joan Brown** and **Stefano Tampubolon,** IASB Technical staff will explain recent developments in the IASB's project on Provisions—Targeted Improvements. **Breakout 2—Update on the IASB's financial instruments projects** **Meeting room 4/5** **Zachary Gast,** IASB member, **Riana Wiesner,** ExecutiveTechnical Director, and **Zhiqi Ni**, **Juliane-Rebecca Upmeier**, **Angie Ah Kun** and **Lira Feka,** IASB Technical staff, will provide an update on the IASB's financial instruments projects, focusing on the projects on Risk Mitigation Accounting, Post-implementation Review of IFRS 9—Hedge Accounting, Financial Instruments with Characteristics of Equity and Amortised Cost Measurement. **Breakout 3—IFRS 20 *Regulatory Assets and Regulatory Liabilities*** **Meeting room 3** **Tadeu Cendon,** IASB member, and **Mariela Isern, Siok Mun Leong** and **Vanessa Hanna,** IASB Technical staff, will introduce key requirements in IFRS 20 that aims to provide information about the effects of differences in timing on entities' financial position and financial performance. Differences in timing arise when compensation for regulatory goods or services an entity supplied in a reporting period is included in determining the regulated rates charged to customers in a different period. **Breakout 4—Application of IFRS S1 and IFRS S2** **Quayside suite 2** **David Bolderston**, ISSB Technical Director, **Charis Halliday**, Executive Director, Australian Accounting Standards Board (AASB), **Michiel van der Lof**, Global Corporate Reporting Services Leader, EY, **Edward Mason** Partner, Generation Investment Management, will discuss first impressions of the application of IFRS S1 and IFRS S2, focusing on best practice and application experiences. The session will help jurisdictions to share their experiences and learn from one other. **Breakout 5—Nature-related disclosures** **Meeting room 7** **Veronika Pountcheva**, ISSB member, and **Yulia Feygina**, IASB Technical Director, will provide a preview of the proposals on nature-related disclosures that the ISSB plans to expose for comments in the fourth quarter of 2026.
15:15 – 15:45	**Break**—Networking, tea and coffee

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15:45 – 17:00	**Breakout sessions—Smaller group sessions with Q&A** *Participants can choose one of the following breakout sessions* **Breakout 1—Provisions—Targeted Improvements** **Quayside suite 1** **Patrina Buchanan,** IASB member**,** and **Joan Brown** and **Stefano Tampubolon,** IASB Technical staff, will explain recent developments in the IASB's project on Provisions—Targeted Improvements. **Breakout 2—Update on the IASB's financial instruments projects** **Meeting room 4/5** **Zachary Gast,** IASB member, **Riana Wiesner,** Executive Technical Director, and **Zhiqi Ni**, **Juliane-Rebecca Upmeier**, **Angie Ah Kun** and **Lira Feka,** IASB Technical staff, will provide an update on the IASB's financial instruments projects, focusing on the projects on Risk Mitigation Accounting, Post-implementation Review of IFRS 9—Hedge Accounting, Financial Instruments with Characteristics of Equity and Amortised Cost Measurement. **Breakout 3—IFRS 20 *Regulatory Assets and Regulatory Liabilities*** **Meeting room 3** **Tadeu Cendon,** IASB member, and **Mariela Isern, Siok Mun Leong** and **Vanessa Hanna,** IASB Technical staff, will introduce key requirements in IFRS 20 that aims to provide information about the effects of differences in timing on entities' financial position and financial performance. Differences in timing arise when compensation for regulatory goods or services an entity supplied in a reporting period is included in determining the regulated rates charged to customers in a different period. **Breakout 4—Application of IFRS S1 and IFRS S2** **Quayside suite 2** **David Bolderston**, ISSB Technical Director, **Charis Halliday**, Executive Director, Australian Accounting Standards Board (AASB), **Michiel van der Lof**, Global Corporate Reporting Services Leader, EY, **Hans Mehn**, Partner, Generation Investment Management, will discuss first impressions of the application of IFRS S1 and IFRS S2, focusing on best practice and application experiences. The session will help jurisdictions to share their experiences and learn from one other. **Breakout 5—Nature-related disclosures** **Meeting room 7** **Veronika Pountcheva**, ISSB member, and **Yulia Feygina**, Technical Director, will provide a preview of the proposals on nature-related disclosures that the ISSB plans to expose for comments in the fourth quarter of 2026.
17:00 – 19:00	**Networking reception with drinks, canapes and bowl food** **Quayside lobby**
19:00	**End of Day 1**

Day 2—Tuesday, 29 September 2026

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9:00 – 9:30	**Welcome back—Report back from Day 1** **Quayside suite** Conference Chair **Jonathan Labrey**, Chief Connectivity and Integrated Reporting Officer, will share key messages from Day 1 of the conference and provide the opportunity for participants to share feedback.
9:30 – 10:30	**Plenary session—Consistent application of IFRS Accounting Standards** **Quayside suite** IASB members **Bruce Mackenzie** and **Bob Uhl** and IFRS Interpretations Committee member **Gary Berchowitz** will provide an update on the work of the IASB and the Committee in supporting the consistent application of IFRS Accounting Standards. The session will focus on questions about IFRS 18—our new Standard on the presentation of financial statements, which will be effective next year.
10:30 – 11:00	**Break**—Networking, tea and coffee
11:00 – 12:00	**Plenary session—Statement of Cash Flows and Related Matters** **Quayside suite** **Bob Uhl**, IASB member, **Nick Barlow**, **Thathsara Ramanayake**, **Dennis Deysel** and **Easton Bilsborough,** IASB Technical staff, will explain recent developments in the IASB's project on Statement of Cash Flows and Related Matters—sharing fresh insights and highlighting recent progress.
12:00 – 13:00	**Plenary session—Adoption of IFRS Sustainability Disclosure Standards** **Quayside suite** **Sue Lloyd**, ISSB Vice-Chair, **Jonathan Bravo**, Director of Regulatory Affairs, and **Anna Hemmant**, Regulatory Affairs Manager, will explain how jurisdictions are adopting or otherwise using IFRS Sustainability Disclosure Standards and the IFRS Foundation tools available to support jurisdictions on this journey.
13:00	**End of World Standard-setters Conference**
13:00 – 14:00	**Lunch**
14:00	**International Forum of Accounting Standard Setters meeting commences**