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# Plans for concurrent IASB- ISSB agenda consultation

Due Process Oversight Committee  
2 September 2025

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# Purpose

- The *Due Process Handbook* requires that the IASB and ISSB consult with the Trustees regarding their work plan and, through the DPOC, keep the Trustees informed of their process in respect of their five-yearly [agenda] consultation (paragraph 4.5).
  - The **purpose** of this paper is to share plans for a concurrent IASB-ISSB agenda consultation.
  - The staff seeks **feedback** on this plan from members of the DPOC.
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# Background

- In June 2025, DPOC members:
    - discussed the benefits of a concurrent agenda consultation by the IASB and ISSB, noting that a concurrent agenda consultation would enable stakeholders to easily consider each board's work plan at the same time and provide holistic feedback about the priority of connected work in relation to each board's independent work plan.
    - requested the staff to develop a plan for a concurrent agenda consultation.
  - In July 2025, the IASB and the ISSB discussed the plan for a concurrent agenda consultation on slide 4.
    - The ISSB agreed, subject to confirmation from the IASB, with the plan.
    - IASB members welcomed the plan and, subject to the DPOC's discussion of agenda paper DP2, will decide in September 2025 the impact of the plan on the agenda consultation it currently has underway.
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# Concurrent agenda consultation plan

