

IASB[®] meeting

Date **February 2026**

Project **Post-implementation Review of IFRS 16 Leases**

Topic **Cover paper**

Contacts Raf Markowski (rmarkowski@ifrs.org)

Tim Craig (tcraig@ifrs.org)

This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB[®] *Update*.

Papers for this meeting

1. At its meeting in [January 2026](#), the International Accounting Standards Board (IASB) discussed:
 - (a) the summary of feedback to Questions 1–4 in the [Request for Information Post-implementation Review \(PIR\) of IFRS 16 Leases \(RFI\)](#);
 - (b) the summary of feedback from users of financial statements; and
 - (c) the plan for phase 2 of the PIR of IFRS 16.
2. At this meeting, the IASB will discuss a summary of:
 - (a) feedback to Question 5 in the RFI, which sought suggestions for improvements to future transition requirements;
 - (b) feedback to Questions 6.1–6.4 in the RFI, which asked about other information relevant to the PIR of IFRS 16, including its relationships with the requirements in other IFRS Accounting Standards; and
 - (c) additional academic literature relevant to this PIR, identified since our [initial review](#) discussed at the March 2025 IASB meeting.
3. The IASB is not asked to make any decisions.