

IFRS[®] Interpretations Committee Meeting

Date **16–17 June 2026**

Location **IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD**

Agenda timings or topics may change as the meeting progresses.

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Tuesday 16 June

Time (UK)	Agenda ref	Agenda item
10.30– 10.30	1	Introduction
10.30– 12.00	2	Management-defined Performance Measures—Hypothetical Income and Expenses (IFRS 18 <i>Presentation and Disclosure in Financial Statements</i>) Initial consideration
12.00– 12.15		Break
12.15– 13.15	3	Management-defined Performance Measures—Public Communications (IFRS 18 <i>Presentation and Disclosure in Financial Statements</i>) Initial consideration
13.15– 14.15		Lunch
14.15– 15.45	4	Entities with Specified Main Business Activity <ul style="list-style-type: none"> • Classification of income and expenses from cash and cash equivalents • Classifying income and expenses applying paragraph 65(a)(ii) of IFRS 18 Initial consideration

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Tuesday 16 June (continued)

Time (UK)	Agenda ref	Agenda item
15.45– 16.00		Break
16.00– 17.00	5	Control Assessment for a Single-investor Fund (IFRS 10 Consolidated Financial Statements) Ongoing consideration

Wednesday 17 June

Time (UK)	Agenda ref	Agenda item
09.15– 10.45	6	Assessment of Specified Main Business Activities for a Manufacturer-Lessor (IFRS 18 Presentation and Disclosure in Financial Statements) Initial consideration
10.45– 11.00		Break
11.00– 12.15	7	Labels of Subtotals and Matters relating to the Presentation of Expenses (IFRS 18 Presentation and Disclosure in Financial Statements) <ul style="list-style-type: none"> • Labels of subtotals • Presentation of operating expenses Initial consideration
12.15– 12.20	8	Administrative session IFRS Interpretations Committee work in progress