
IFRS[®] Interpretations Committee meeting

Date **June 2026**
Project **IFRS Interpretations Committee Work in Progress**
Topic **Update**
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Objective of this paper

1. The objective of this paper is to update the IFRS Interpretations Committee (Committee) on the status of matters the Committee will not discuss at its June 2026 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. At its [March 2026](#) meeting, the Committee published Tentative Agenda Decision *Reassessment of Control* (IFRS 10 *Consolidated Financial Statements*). The comment period for the tentative agenda decision ended on 29 May 2026. The Committee will discuss our analysis of the comments at a future meeting.

New matters

3. The following table summarises matters received but not yet presented to the Committee. We are currently in the process of analysing these matters, the requests for which are available on our [website](#).

Topic	Brief description
Determination of residual value (IAS 16 Property, Plant and Equipment)	Whether, in determining residual value of an item of property, plant and equipment applying IAS 16, an entity considers expectations of future developments.
Disposal of an investment in an associate with a price return swap arrangement (IAS 28 Investments in Associates and Joint Ventures)	How an entity—the transferor—accounts for the disposal of an investment in an associate when the transaction includes a price return swap arrangement.

4. This paper excludes requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or other parties to define the request more clearly.

Question for the Committee

Does the Committee have any questions or comments?