



Meeting of the IFRS Foundation Due Process Oversight Committee March 2026 Trustees meeting

Date: 3 March 2026, 14:20 GMT

Location: IFRS Foundation, London Office (7 Westferry Circus, London E14 4HD)

Introduction

Steven Maijoor

IASB

DP2 Update report on IASB Technical Activities

Riana Wiesner

To discuss and review IASB technical activities

ISSB

DP3 Update report on ISSB Technical Activities

Bryan Esterly and Himani Phadke

To discuss and review ISSB technical activities

Other DPOC matters

DP4 Finalising the amendments to the Due Process Handbook

Henry Rees

This item includes the following materials:

DP4: staff paper of recommended clarifications and enhancements to the proposals in the Exposure Draft

Addendum to DP4: copy of June 2025 paper presenting feedback on the Exposure Draft (for information)

To consider and approve recommendations for clarifying and enhancing proposals in the Exposure Draft Proposed Amendments to the Due Process Handbook