

IFRS[®] Interpretations Committee Meeting

Date **17–18 March 2026**

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

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Tuesday 17 March

Time (UK)	Agenda ref	Agenda item
10.00– 10.00	1	Introduction
10.00– 11.15	2	Classification of a Foreign Exchange Difference from an Intragroup Monetary Liability (or Asset) <i>(IFRS 18 Presentation and Disclosure in Financial Statements)</i> Comment letters on tentative agenda decision
11.15– 11.30		Break
11.30– 12.15	3	Economic Benefits from Use of a Battery under an Offtake Arrangement (IFRS 16 Leases) Comment letters on tentative agenda decision
12.15– 12.30	4	Fair Presentation and Compliance with IFRS Accounting Standards (IAS 1 Presentation of Financial Statements) Comment letters on tentative agenda decision
12.30– 13.30		Lunch
13.30– 14.00	5	Reassessment of Control (IFRS 10 Consolidated Financial Statements) Initial consideration

(continues on the next page)

Tuesday 17 March (continued)

Time (UK)	Agenda ref	Agenda item
14.00– 14.45	6	<p>Assessment of a Specified Main Business Activity for the purposes of the Separate Financial Statements of a Parent <i>(IFRS 18 Presentation and Disclosure in Financial Statements)</i></p> <p>Comment letters on tentative agenda decision</p>
14.45– 15.00		Break
15.00– 15.45	7	<p>Scope of the Requirement to Disclose Expenses by Nature <i>(IFRS 18 Presentation and Disclosure in Financial Statements)</i></p> <p>Comment letters on tentative agenda decision</p>
15.45– 16.15	8	<p>Classification of Gains and Losses on a Derivative Managing a Foreign Currency Exposure <i>(IFRS 18 Presentation and Disclosure in Financial Statements)</i></p> <p>Comment letters on tentative agenda decision</p>

Wednesday 18 March

Time (UK)	Agenda ref	Agenda item
09.15– 10.30	9	<p>Presentation of Taxes or Other Charges that are Not Income Taxes within the Scope of IAS 12 Income Taxes <i>(IFRS 18 Presentation and Disclosure in Financial Statements)</i></p> <ul style="list-style-type: none"> • Comment letters on tentative agenda decision • Comment letters on proposed updates to related agenda decisions
10.30– 10.45		Break

(continues on the next page)

Wednesday 18 March (continued)

Time (UK)	Agenda ref	Agenda item
10.45– 12.00	10	<p>Control over a Single-investor Fund (IFRS 10 Consolidated Financial Statements)</p> <p>Initial consideration</p>
12.00– 13.00		Lunch
13.00– 14.00	11	<p>Post-implementation Review of IFRS 9—Hedge Accounting</p> <p>Input on IASB project</p>
14.00– 14.05	12	<p>Administrative session</p> <p>IFRS Interpretations Committee work in progress</p>