
IFRS[®] Interpretations Committee meeting

Date	March 2026
Project	IFRS Interpretations Committee Work in Progress
Topic	Update
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee). This paper does not represent the views of the International Accounting Standards Board (IASB), the Committee or any individual member of the IASB or the Committee. 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*. The Committee's technical decisions are made in public and are reported in IFRIC[®] *Update*.

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 March 2026 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. There are no ongoing matters.

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
Performance measures with income and expenses that are hypothetical (IFRS 18 Presentation and Disclosure in Financial Statements)	Whether a performance measure that includes 'hypothetical' income and expenses meets the definition of 'management-defined performance measure' in IFRS 18.
Labels of subtotals and matters relating the presentation of expenses (IFRS 18)	Applying IFRS 18: <ul style="list-style-type: none"> (a) how an entity labels a management-defined performance measure that is presented as an additional subtotal in the statement of profit or loss; (b) when an entity can present operating expenses using both the nature and the function of expense ('mixed approach'); and (c) whether an entity can have, for the same type of expense, a presentation by function for part of it and by nature for the rest.
Scope of 'public communications' in the context of confidential investor materials (IFRS 18)	Whether materials distributed to a limited group of shareholders or potential investors under confidentiality agreements are considered 'public communications' for the purposes of applying IFRS 18.

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?