

IFRS Taxonomy Consultative Group (ITCG)

Date **16 March 2026**

Location **Virtual meeting**

Agenda timings or topics may change as the meeting progresses.

Monday 16 March

| Time (UK) | Agenda ref | Agenda item | Presenter |
|----------------------------|------------|---|--|
| 10:00 – 10:05 (5 mins) | | Welcome Welcome members and provide an outline of the meeting. | Chairs |
| 10:05 – 11:05 (60 mins) | 1 | Digital financial reporting work plan update The staff will: <ul style="list-style-type: none"> provide ITCG members with general update on digital reporting activities; seek feedback on any observations related to the digital reporting of information on hedge accounting that would inform the post-implementation review of IFRS 9—Hedge Accounting; and discuss how changes to the 2027 IFRS Accounting Taxonomy to reflect the transition to IFRS 18 <i>Presentation and Disclosure of Financial Statements</i> will be implemented. | Jatin Garach and Juliane-Rebecca Upmeier |
| 11:05 – 11:50 (45 mins) | 2 | General improvements update—Narrative elements review The staff will provide an update on the review of narrative elements in the IFRS Accounting Taxonomy, including discussion of: <ul style="list-style-type: none"> feedback on initial draft proposals; and considerations relating to categorisation of larger text block elements. | Kenny Ng and Owen Jones |
| 11:50 – 12:20 (30 mins) | 3 | IFRS Accounting Taxonomy—Proposed Taxonomy Update The staff will provide an update and seek feedback on the modelling proposals related to: <ul style="list-style-type: none"> the forthcoming IFRS Accounting Standard on <i>Regulatory Assets and Regulatory Liabilities</i>; Amendments to IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>; and <i>Translation to a Hyperinflationary Presentation Currency</i>. | Kenny Ng and Methma Rupasinghe |

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| 12:20 – 13:00 (40 mins) | | Lunch | |
| 13:00 – 13:20 (20 mins) | 4 | IFRS Sustainability Disclosure Taxonomy The staff will provide an update on changes to the ISSB Taxonomy resulting from <i>Amendments to Greenhouse Gas Emissions Disclosures</i> . | Owen Jones |
| 13:20 – 13:45 (25 mins) | 5 | XBRL's Open Information Model (OIM) Taxonomy Mr. John Turner will provide an update on OIM Taxonomy specification and will discuss transition options and 'Backwards comparability'. | John Turner |
| 13:45 – 13:50 (5 mins) | | Closing remarks | Chairs |
| 13:50 | | End of public session | |