# Staff paper

Agenda reference: 8B

**IASB® meeting**

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| Date | **November 2026** |
| Project | **Work Plan** |
| Topic | **Adding projects to the work plan** |
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## Purpose and structure

1. In September 2025, the International Accounting Standards Board (IASB) decided to revise its approach to the Fourth Agenda Consultation and:

   (a) defer its plans to publish a request for information to 2027, to allow the IASB and the International Sustainability Standard Board (ISSB) to conduct concurrent agenda consultations; and

   (b) extend the Third Agenda Consultation period until the conclusion of the concurrent agenda consultations, expected in 2028.

2. At its meeting in November 2025, the IASB decided on a process for adding projects to its workplan before the conclusion of the concurrent agenda consultations (see Agenda Paper 8A to that meeting).

3. Several projects are nearing completion.[1] Consequently, the IASB is likely to be in a position to add new projects to its workplan. The purpose of this paper is to discuss which projects the IASB should prioritise.

[1] The following projects are expected to complete in approximately the next six months: Post-implementation Review of IFRS 16 *Leases*; *IFRS for SMEs Accounting Standard*—Consolidation Exception and Equity Method.

4. This paper is structured as follows:

   (a) Summary of staff recommendations (paragraph 5);

   (b) Background (paragraphs 6–9);

   (c) Staff analysis (paragraphs 10–53);

   (d) Staff recommendations and question for the IASB (paragraphs 54–58);

   (e) Appendix A—The IASB's prioritisation framework; and

   (f) Appendix B—Summary of possible scopes of the potential projects.

## Summary of staff recommendations

5. The staff recommend the IASB add to its workplan:

   (a) a narrow scope project on specific aspects of cryptoasset accounting—holdings of cryptocurrencies and stablecoins.

   (b) the project identified in the Post-implementation Review of IFRS 16 *Leases* (PIR of IFRS 16) exploring:

      (i) how to mitigate the higher-than-expected ongoing costs of applying the requirements in IFRS 16 for determining discount rates and remeasuring lease liabilities, without a significant negative effect on the usefulness of lease-related financial information; and

      (ii) clarifying the accounting for particular rent concessions.

## Background

6. In January 2025 the IASB developed its prioritisation framework. The objective of this framework is to help the IASB determine whether to start potential new projects in the period between agenda consultations. The prioritisation framework notes that prioritisation decisions depend on the extent of two main types of considerations—

technical considerations and operational considerations (see Appendix A for more details).

7. In November 2025 the IASB decided to select potential new projects during the period before the completion of the concurrent agenda consultations from the following four topics:

   (a) operating segments;

   (b) pollutant pricing mechanisms;

   (c) hyperinflationary accounting; and

   (d) cryptoassets.

8. In addition, in July 2026 the IASB added a project to its pipeline resulting from the PIR of IFRS 16. That project will explore:

   (a) how to mitigate the higher-than-expected ongoing costs of applying the requirements for determining discount rates and remeasuring lease liabilities, without a significant negative effect on the usefulness of lease-related financial information provided to users of financial statements (users) (see Agenda Paper 7A to the March 2026 IASB meeting).

   (b) clarifying the accounting for particular rent concessions (see Agenda Paper 7A to the June 2026 IASB meeting).

9. At the November 2025 IASB meeting, some IASB members indicated they would be reluctant to take on a large project before the completion of the concurrent agenda consultations. Those IASB members said that starting a large project would reduce the IASB's ability to add to its workplan projects that might be identified as a higher priority during the concurrent agenda consultations.

## Staff analysis

10. In this section we discuss the five topics identified by the IASB for potential projects to add to the work plan.

11. All five topics score highly in relation to technical considerations in the prioritisation framework as they have been identified as a priority either through feedback on the Third Agenda Consultation, horizon scanning activities or the post-implementation review process. Consequently, we think decisions on which potential topic/project to start focus primarily on operational considerations.

12. Although we have considered the prioritisation framework holistically in developing our recommendations, the analysis in this section focuses on aspects of the prioritisation framework that we think are particularly relevant for each potential topic/project.

### *Operating segments*

13. During the Third Agenda Consultation, many users rated a project on operating segments as a high priority, while many stakeholders other than users rated such a project as a low priority.

14. In considering the priority of this project, we think the following considerations are particularly relevant:

    (a) project synergies (paragraph 15); and

    (b) the feasibility of standard-setting and project size (paragraphs 17–18).

#### *Project synergies*

15. In undertaking a project on operating segments, the IASB could consider:

    (a) the IASB's proposed improvements to IFRS 8 *Operating Segments* and IAS 34 *Interim Financial Reporting* that arose from the Post-implementation Review of IFRS 8; and

    (b) amendments the US Financial Accounting Standards Board (FASB) made in November 2023 to its segmental reporting requirements.

16. Some stakeholders have suggested the IASB consider improving the information entities disclose applying IFRS 8 to help facilitate connections with related information in sustainability-related financial information. The IASB would therefore need to consider connections with the ISSB's work in any project on IFRS 8.

*The feasibility of standard-setting and project size*

17. Stakeholder views on the scope of a project on operating segments are mixed:

    (a) some suggest reconsidering the management approach to identifying operating segments. We think that reconsidering the management approach to identifying operating segments would be a large project.

    (b) others suggest focusing on specific aspects of IFRS 8, without reconsidering the management approach. For example, a project could focus on requirements for identifying operating segments, the segment aggregation criteria and the disclosure requirements. In Agenda Paper 8B to the November 2025 IASB meeting, we identified this as a medium-sized project.

18. Given there are mixed views about the scope of a project on operating segments, we would need to undertake research to reconcile these different views, define the problem and identify feasible solutions. Consequently, we think:

    (a) even a project focused on specific aspects of IFRS 8 might end up being a large project.

    (b) the IASB would benefit from obtaining further feedback on the priority and scope of an operating segment project as part of the concurrent agenda consultations.

***Pollutant pricing mechanisms***

19. Since completing the Third Agenda Consultation, several stakeholders have suggested that the IASB should prioritise a project on pollutant pricing mechanisms, stating that the prevalence and significance of these mechanisms is increasing.

20. In considering the priority of this project, we think the following considerations are particularly relevant:

    (a) time-sensitivity (paragraphs 21–22)

    (b) project synergies (paragraphs 23–27); and

    (c) the feasibility of standard-setting and project size (paragraphs 28–30).

### *Time-sensitivity*

21. There are two aspects that increase the urgency of any project—effect and pervasiveness. Horizon scanning activities have indicated:

    (a) effect—as explained in Agenda Paper 10 to the IASB's January 2025 meeting, there is diversity in accounting practice for pollutant pricing mechanisms that reduces the usefulness of the information provided to users of financial statements; and

    (b) prevalence—the prevalence of both voluntary and compliance schemes is increasing with several jurisdictions introducing new compliance schemes and entities increasing their voluntary use of carbon credits.[2]

22. Consequently, some stakeholders argue that the IASB should prioritise a project on this topic.

### *Project synergies*

23. In May 2026, the FASB issued an Accounting Standards Update setting out accounting requirements for environmental credits and environmental credit obligations.[3] These requirements deal with many of the issues that the IASB would need to consider in a project on pollutant pricing mechanisms.

[2] See for example, World Bank Gorup report: State and trends of carbon pricing 2026 – Executive Summary.

[3] Accounting Standard Update 2026-02 *Environmental Credits and Environmental Credit Obligations (Topic 818)*

24. Although the FASB's work on this topic could inform any potential IASB project, it would not be possible for the IASB to use the FASB's model unchanged because:

    (a) there are important differences between the definition of a liability in the *Conceptual Framework for Financial Reporting* and the definition in US GAAP that might lead to different outcomes for some types of pollutant pricing mechanisms, particularly voluntary schemes.

    (b) the range of different schemes, both voluntary and compliance, used in jurisdictions that apply IFRS Accounting Standards will need to be considered.

25. Other national standard-setters have also undertaken work in this area that could be used to inform our work—see for example, AP6 *Carbon Credits* from the July 2024 ASAF meeting which presents research conducted by the Canadian Accounting Standards Board (AcSB).

26. Agenda Paper 17 for this meeting, asks the IASB to consider the priority of workstreams in the Intangible Assets project. This includes a possible workstream on intangible assets held for investment such as carbon credits held for investment. We note that carbon credits held for investment are a relatively small subset of the carbon credits held by entities. Consequently, any work on carbon credits held for investment would be unlikely to address the broader accounting issues of pollutant pricing mechanisms which include liability recognition and measurement.

27. Any project on pollutant pricing mechanisms is likely to have significant connections with the work of the ISSB. For example, we will need to consider interactions between the information provided in financial statements applying any new IFRS Accounting requirements and the information disclosed by entities applying IFRS S2 *Climate-related Disclosures*.

*The feasibility of standard-setting and project size*

28. Any project that deals comprehensively with this topic is likely to be very large. A comprehensive project would need to cover compliance schemes and voluntary schemes, as well as considering the accounting by issuers of carbon credits.

29. Even a project with a more targeted scope is likely to be a large project:

    (a) to address compliance schemes only, the IASB would need to develop an understanding of the various types of schemes before developing a model that can be applied globally. In addition, given the current diversity in practice, developing any new requirements will take time as significant stakeholder engagement will be needed.

    (b) to address voluntary schemes only, the IASB would need to develop an understanding of the various types of schemes. This is an evolving area and the number and diversity of voluntary schemes is significant. In addition, it is unclear whether a project focused on voluntary schemes would meet the needs of our stakeholders, many of whom highlight the need for new requirements for compliance schemes.

30. The IASB could consider a disclosure only project. A project to develop specific disclosures about entities' participation in compliance and voluntary schemes would be a small project and might provide users with some of the information that they need for their analysis. However, a disclosure only project is unlikely to address the main concerns that are raised about pollutant pricing mechanisms—that is, the inconsistent recognition and measurement of assets and liabilities arising from these schemes.

### *Hyperinflationary accounting*

31. Horizon scanning has revealed challenges and concerns about the application of IAS 29 *Financial Reporting in Hyperinflationary Economies*. More economies than before are experiencing high rates of inflation, and entities that have a functional

currency of those economies (or have foreign operations with functional currencies of those economies) are having to assess whether and, if so, how to apply IAS 29.

32. As reported in Agenda Paper 8A to the IASB's January 2025 meeting, stakeholders raised concerns about:

    (a) the usefulness of information;

    (b) applying the scope requirements; and

    (c) applying the restatement requirements.

33. In considering the priority of this project, we think the following considerations are particularly relevant:

    (a) time-sensitivity (paragraph 34);

    (b) the feasibility of standard-setting and project size (paragraphs 35–37); and

    (c) effort (paragraph 38).

*Time-sensitivity*

34. There are two aspects that increase the urgency of any project—effect and pervasiveness:

    (a) effect—as noted in Agenda Paper 8A to the January 2025 IASB meeting, stakeholders have raised concerns about the cost and complexity of applying IAS 29. Some stakeholders also express concerns about the usefulness of information resulting from the application of IAS 29. These concerns indicate that hyperinflation accounting could be time sensitive.

    (b) pervasiveness—the pervasiveness of hyperinflationary (or high-inflation) economies appears to be increasing However, we think other projects being considered by the IASB have greater pervasiveness. For example, the project added to the IASB's pipeline resulting from the PIR of IFRS 16 is likely to affect more entities and therefore be of higher time-sensitivity.

*Feasibility of standard-setting and project size*

35. We think comprehensively and efficiently addressing the most pressing challenges and concerns identified (see paragraph 32) would be a large project. It would require the IASB to:

    (a) understand the information users need to perform their analysis of entities that operate in hyperinflationary (and possibly high-inflationary) economies; and

    (b) subsequently develop a standard-setting solution that provides users with that information and concurrently address any application challenges (if they remain).

36. Some stakeholders have suggested withdrawing IAS 29 and replacing it with a disclosure-only Standard. However, other stakeholders say they would like a project to address measurement. We think the starting point for any project on hyperinflationary accounting is to understand the information users need and this is best addressed through the large project described in paragraph 35.

37. We considered the feasibility of a potential small project on hyperinflation to address the most pressing areas of cost and complexity arising from applying IAS 29. However, the most pressing areas are related to the application of judgement in determining whether an economy is hyperinflationary. Any narrow-scope amendments in this regard are unlikely to remove judgement and so we think the benefits of such a project are unlikely to outweigh the costs.

*Effort*

38. In paragraph 19 of Agenda Paper 8B to the IASB's November 2025 meeting we noted the IASB could publish a Request for Information (RFI) to better understand user information needs before deciding whether to add a project, and, if so, deciding on that project's scope and when to undertake the project. However, there would be effort involved in starting, potentially pausing and then restarting a project on

hyperinflation. Any information we receive in response to an RFI might no longer be relevant when a project on hyperinflation starts.

### *Cryptoassets*

39. Cryptoassets is a broad topic. It covers different types of:

    (a) asset—for example cryptocurrencies, stablecoins and other types of assets secured using blockchain technology.

    (b) transaction—for example, an entity might hold (on its own account or for others) or lend cryptocurrencies.

40. During the Third Agenda Consultation, most stakeholders rated a project on cryptocurrencies and related transactions as a high priority. However, the IASB decided not to add the project to its work plan because there were questions about the prevalence of cryptocurrencies and the feasibility of standard-setting given the evolving nature of these new transactions.

41. In considering the priority of this project, we think the following considerations are particularly relevant:

    (a) time-sensitivity (paragraph 42);

    (b) project synergies (paragraphs 43–44); and

    (c) feasibility of standard-setting and project size (paragraphs 45–47).

#### *Time-sensitivity*

42. We think there are two aspects to assessing time-sensitivity:

    (a) effect—as explained in Agenda Paper 24B to the IASB's March 2022 meeting, respondents to the Third Agenda Consultation indicated that deficiencies in reporting exist. In particular, many respondents said that the accounting applying IAS 38 *Intangible Assets* does not seem appropriate and does not provide users with useful information because of the nature of these assets and

the purpose for which they are being held. For example, some users said that they need information about the fair value of these assets.

(b) pervasiveness—since completing the Third Agenda Consultation, feedback from stakeholders suggests the prevalence of crypto assets is increasing. Paragraphs 80–89 of Agenda Paper 17C to the IASB's October 2026 meeting contain academic evidence on the accounting for cryptocurrencies. The descriptive statistics in those studies also provide evidence of prevalence of cryptocurrencies. For example, the Huang, Korczak and Tsileponis (2026a)[4] study of listed entities in 30 European countries during 2018-2024 showed an increase in entities holding cryptocurrencies over the period.

*Project synergies*

43. The IASB could consider the work of national standard-setters on cryptoassets. Some of that work focuses on cryptocurrencies and stablecoins specifically. For example:

(a) at the October 2026 Accounting Standards Advisory Forum meeting national standard-setters from Japan, Mexico and the US presented requirements in their national accounting requirements for cryptocurrencies.

(b) in April 2022 EFRAG published a Recommendations and Feedback Statement on accounting for cryptoassets.

44. During our horizon scanning, some stakeholders have suggested the IASB replicate the requirements in US GAAP for cryptocurrencies and the FASB's proposals on stablecoins. Huang, Korczak and Tsileponis (2026b)[5] examine cryptocurrency reporting following the changes to US GAAP. Their findings show a reporting framework requiring fair value measurement and specific disclosures about cryptocurrencies is associated with a better information environment for users,

[4] Huang, Y., Korczak, A. and Tsileponis, N. (2026a). 'Corporate Cryptocurrency Holdings under IFRS Accounting Standards: Reporting Choices and Capital Market Outcomes'. Working paper.

[5] Huang, Y., Korczak, A. and Tsileponis, N. (2026b), 'Corporate Cryptocurrency Holdings and the Information Environment: Evidence from the Issuance of ASU 2023-08'. Working paper.

reflected in narrower bid–ask spreads, lower analyst forecast dispersion and less recommendation disagreement.

*Feasibility of standard-setting and project size*

45. We have identified three possible scopes for a project addressing aspects of cryptoassets:

(a) a comprehensive project on cryptoassets—such a project would cover all types of assets and transactions using cryptoassets. We think such a project would be a large project.

(b) assets held for investment—addressing accounting for cryptoassets has received strong support from stakeholders in initial outreach in the Intangible Assets project. In May 2025, the IASB decided to explore accounting for intangible assets held for investment, including cryptoassets, as part of a later phase of the Intangible Assets project. In the Intangible Assets project the IASB would seek to develop principles based on the intended use or purpose of holding an intangible asset (rather than develop requirements for particular intangible assets). However, in response to demands to work on cryptoassets, we could fast-track this workstream as a separate project. A separate project could also address other types of assets held for investment such as commodities. We think a project on assets held for investment would be a medium project.

(c) specific aspects of cryptoasset accounting—stakeholders typically highlight two types of cryptoasset (cryptocurrencies and stablecoins) that are of a higher priority than other aspects. Stakeholders highlight specific aspects of accounting for those cryptoassets—the need to account for holdings of cryptocurrencies at fair value through profit and loss; and for guidance on whether some stablecoins are a cash equivalent applying IAS 7 *Statement of Cash Flows*. We think a project on those specific aspects of cryptoassets accounting would be a small project.

46. In our view, a project on specific aspects of cryptoasset accounting would be the most feasible way to address cryptoassets because:

    (a) focusing on assets held for investment, might not capture all cryptoassets, or even all cryptocurrencies. We are aware some entities hold cryptocurrencies for sale in the ordinary course of business (and therefore apply IAS 2 *Inventories*) or hold cryptocurrencies with the intention of buying goods or services rather than for investment purposes.

    (b) it is narrower in scope and focuses on the key questions that stakeholders have in relation to cryptoassets. A project focusing on assets held for investment (including intangible assets) would require the IASB to consider a range of different types of assets. Questions about assets held for investment arose particularly around intangible assets and considering those assets based on the intended use or purpose of holding an intangible asset might fit better within the wider Intangible Assets project.

47. We note that a project that focuses on ensuring that cryptocurrencies are measured at fair value through profit or loss might address the main asset type stakeholders identify in discussions about intangible assets held for investment. Adding requirements for cryptocurrencies could reduce the need for the IASB to look at intangible assets held for investment as part of the Intangible Assets project. Agenda Paper 17 to this meeting asks the IASB to consider the priority of workstreams in the Intangible Assets project and also highlights the need for the IASB to consider the implications of its decisions related to this agenda paper on the Intangible Assets project.

### *Improvements to IFRS 16 identified during PIR*

48. As explained in paragraph 8, a project on leases would focus on:

    (a) how to mitigate the higher-than-expected ongoing costs of applying the requirements for determining discount rates and remeasuring lease liabilities; and

(b) clarifying the accounting for particular rent concessions.

49. In considering the priority of this project, we think the following considerations are particularly relevant:

(a) time-sensitivity (paragraph 50); and

(b) feasibility of standard-setting and project size (paragraphs 51–53).

*Time-sensitivity*

50. In March 2026, some ASAF members said that a project on leases is a time-sensitive project. We agree with this assessment because we note that:

(a) there is a negative effect on entities applying IFRS 16 resulting from the higher-than-expected cost of applying the measurement requirements in the Standard.

(b) leases is a pervasive topic. Most entities are likely to have some leased assets and therefore a project that aims to reduce the unexpectedly high cost of applying these requirements in IFRS 16 is likely to have an effect on a broad group of stakeholders.

*Feasibility of standard-setting and project size*

51. The IASB intentionally decided to focus a project arising from the PIR of IFRS 16 on specific and targeted aspects of the IFRS 16 requirements. In particular, the leases project would focus on three specific topics:

(a) discount rates—for example, whether to require or permit lessees to use:

(i) a simplified discount rate instead of the incremental borrowing rate; and

(ii) an unchanged discount rate for some remeasurements of the lease liability.

(b) remeasuring lease liabilities—for example, whether to:

(i) reduce the frequency of remeasurements of the lease liability; and

(ii) simplify the requirements for the reassessment of the lease liability to reflect changes in variable lease payments that are linked to an index or a rate.

(c) accounting for rent concessions in which the only change to the lease contract is the lessor's forgiveness of lease payments due from the lessee under that contract.

52. As noted in Agenda Paper 7A to the IASB's March 2026 meeting, respondents to the PIR of IFRS 16 provided suggestions for standard-setting. The IASB could assess those suggestions during a project on leases.

53. As a result of the narrow-scope of the project and the evidence available on potential standard-setting solutions, we think this potential project is a small project.

## Staff recommendations and question for the IASB

54. As noted in paragraph 9, IASB members have previously indicated that they would be reluctant to take on a large project before the completion of the concurrent agenda consultations. We agree with this view and think the IASB should consider adding to the work plan small projects that could be completed on a timely basis. This approach to adding projects will enable the IASB to appropriately prioritise projects identified as important to our stakeholders in the concurrent agenda consultations. In addition, we note that paragraph 9 of the prioritisation framework states 'the bigger the potential project, the greater the weight of evidence required to add a project'.

55. Based on our analysis in paragraphs 10–53, we think:

(a) feasible projects on operating segments, pollutant pricing mechanisms and hyperinflationary accounting are likely to be large projects.

(b) narrow-scope projects on specific aspects of cryptoasset accounting and improvements to IFRS 16 are small projects that could be completed on a timely basis.

56. In addition, we think that the IASB would benefit from further feedback as part of the concurrent agenda consultations on the scope of potential projects on operating segments, pollutant pricing mechanisms and hyperinflationary accounting.

57. Therefore, we recommend that the IASB add to its work plan projects on:

(a) specific aspects of cryptoasset accounting—holdings of cryptocurrencies and stablecoins; and

(b) improvements to IFRS 16 identified during the PIR (see paragraph 8).

58. We acknowledge that operating segments, pollutant pricing mechanisms and hyperinflationary accounting remain priority topics for our stakeholders. These topics rate highly against the considerations in the IASB's prioritisation framework. We will therefore continue to monitor developments for these topics. If these topics are not added to the work plan before the concurrent agenda consultations—which are expected to start shortly—they will be considered as part of that consultation.

| Question for the IASB |
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| Does the IASB agree with our recommendations in paragraph 57? |

## Appendix A—The IASB's prioritisation framework

A1. The IASB's prioritisation decisions depend on the extent of two main types of considerations—technical considerations and operational considerations:

| **Technical considerations** | |
|---|---|
| **Consideration** | **Description** |
| Pervasiveness | How many entities are affected or expected to be affected by the matter. In assessing pervasiveness, the IASB also considers the jurisdictions, entities and industries affected. |
| Effects | Whether the expected financial reporting benefits will exceed the costs of the requirements. The IASB considers effects primarily by assessing the needs of users of general purpose financial reports, while also taking into account the costs and benefits for other parties, including preparers of financial statements. |
| Feasibility of standard-setting, given the standard-setting investment | The resources and effort required to complete the project. These considerations include the feasibility of identifying the scope and developing solutions. |
| Strategic priority | Includes considerations such as maintaining the principles-based nature of IFRS Accounting Standards, facilitating connectivity with the ISSB, maintaining convergence where previously achieved with US GAAP, facilitating digital reporting or improving understandability to improve application of IFRS Accounting Standards. |
| **Operational considerations** | |
| **Consideration** | **Description** |
| Time-sensitivity | The urgency of the need for an improvement to an IFRS Accounting Standard. The time-sensitivity of a matter may be related to technical considerations such as pervasiveness and effect. |
| Project synergies | Whether the matter in question has synergies with other projects, including relevant research by other standard-setters and organisations that could expedite the IASB's work. |
| Capacity | Whether internal and stakeholder capacity is available to meet project needs. Capacity also considers the strategic balance established during the agenda consultation for research and standard-setting versus maintenance and consistent application. If capacity is not available, the IASB will need to make relative prioritisation decisions—for example, to source capacity from active projects or delay the start of pipeline projects. |
| Effort | If a project is paused, the effort involved in restarting it. |

## Appendix B—Summary of possible scopes of the potential projects[6]

| Topic | Scope 1 | Scope 2 | Scope 3 | Scope 4 |
|---|---|---|---|---|
| **Operating segments** | Size: large | Size: large | | |
| | A project reconsidering the management approach | A project reviewing specific aspects of operating segments | | |
| **Pollutant pricing mechanisms** | Size: large | Size: large | Size: Large | Size: Small |
| | Develop standard setting solutions for voluntary and compliance schemes from perspective of participants and issuers | Compliance schemes for participants | Voluntary schemes for participants | Disclosure only |
| **Hyperinflationary accounting** | Size: large | Size: large | Size: small | Size: small |
| | Develop standard-setting solutions that meet user information needs and address any application challenges | Replacing IAS 29 with a disclosure-only Standard | Narrow-scope amendments focusing on most pressing need | Publish an RFI |
| **Cryptoassets** | Size: large | Size: medium | Size: small | |
| | Develop standard-setting solutions for a broad range of cryptoassets/liabilities | Developing requirements for a range of non-financial assets held for investment | Targeted project on cryptocurrencies and stablecoins | |
| **Leases** | Size: small | | | |
| | A project arising from the PIR of IFRS 16, focusing on three specific topics | | | |

[6] We have reassessed possible project scopes so the scopes described in this table are different from those identified in Agenda Paper 8A to the November 2025 IASB meeting.