IFRS Accounting

Agenda

IFRS® Interpretations Committee Meeting

Date **24–25 November 2026**
Location **IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD**

Agenda timings or topics may change as the meeting progresses.
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Tuesday 24 November

Time (UK)	Agenda ref	Agenda item
09.45–09.45	1	**Introduction**
09.45–11.30	2–2A	**Management-defined Performance Measures—Hypothetical Income and Expenses (IFRS 18 *Presentation and Disclosure in Financial Statements*)** • Summary of comments on tentative agenda decision • Analysis of comments on tentative agenda decision
11.30–11.45		Break
11.45–13.15	3	**Management-defined Performance Measures—Gross Profit Measures (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Initial consideration
13.15–14.15		Lunch
14.15–15.15	4	**Assessment of Specified Main Business Activities for a Manufacturer-Lessor (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Comment letters on tentative agenda decision
15.15–16.00	5	**Presentation of Operating Expenses (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Comment letters on tentative agenda decision

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Tuesday 24 November (continued)

Time (UK)	Agenda ref	Agenda item
16.00–16.15		Break
16.15–17.00	6	**Labels of Subtotals (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Comment letters on tentative agenda decision

Wednesday 25 November

Time (UK)	Agenda ref	Agenda item
09.00–09.45	7	**Classification of Income and Expenses from Cash and Cash Equivalents (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Comment letters on tentative agenda decision
09.45–10.30	8	**Classification of Income and Expenses when an Entity Has a Main Business Activity of Providing Financing to Customers (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Comment letters on tentative agenda decision
10.30–10.45		Break
10.45–11.30	9	**Management-defined Performance Measures—Public Communications (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Comment letters on tentative agenda decision
11.30–12.15	10	**Control Assessment for a Single-investor Fund (IFRS 10 *Consolidated Financial Statements*)** Comment letters on tentative agenda decision
12.15–13.15		Lunch

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Wednesday 25 November (continued)

Time (UK)	Agenda ref	Agenda item
13.15–13.45	11	**Reduction of an Interest in an Associate using a Price Return Swap (IAS 28 *Investments in Associates and Joint Ventures*)** Initial consideration
13.45–14.45	12	**Intangible Assets** Input on IASB project
14.45–14.50	13	**Administrative session** IFRS Interpretations Committee work in progress