
IFRS Foundation Trustees meeting – Due Process Oversight Committee

Date **October 2026**
Topic **IASB Technical Activities: Key Matters and Update**
Contacts **Riana Wiesner** (rwiesner@ifrs.org)

This document is prepared for discussion at a public meeting of the IFRS Foundation Trustees' Due Process Oversight Committee (DPOC). The Trustees are responsible for governance of the IFRS Foundation, oversight of the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB), and for delivery of the IFRS Foundation's objectives as set out in the IFRS Foundation *Constitution*.

Purpose of the report

1. This report provides the Due Process Oversight Committee (DPOC) with an update on the activities of the International Accounting Standards Board (IASB) and the IFRS Interpretations Committee (Interpretations Committee) for the period 1 June 2026 to 30 September 2026.
2. The report sets out how the IASB and the Interpretations Committee have fulfilled their due process obligations as set out in the *Due Process Handbook*. The report helps the DPOC fulfil its role of overseeing the due process activities of the IASB and the Interpretations Committee, as set out in paragraphs 2.1–2.13 of the *Due Process Handbook*. Paragraph 2.6(a) of the *Due Process Handbook* explains:

The DPOC is responsible for ...reviewing regularly and in a timely manner, together with representatives of each board and the Foundation staff, the due process activities of the boards and the Interpretations Committee, including standard-setting and the development of material to support the consistent application of the Standards, the IFRS Taxonomies, the SASB Standards and the SASB Standards Taxonomy.

3. In this paper, there are no projects for which the DPOC is being asked to specifically confirm that due process has been followed. **Accordingly, all information in this report is for information only.**
4. The report is structured as follows:
 - (a) due process documents published (paragraph 6);
 - (b) due process decisions (paragraphs 7–9);
 - (c) agenda paper compliance report (paragraph 10);
 - (d) work plan developments (paragraphs 11–15);
 - (e) research and standard-setting updates (paragraphs 16–27); and
 - (f) supporting consistent application (paragraphs 28–29).

-
5. The accompanying appendices are as follows:
- (a) [Appendix A](#)—Overview of projects on the work plan
 - (b) [Appendix B](#)—Due process documents published in the period.

Due process documents published

6. The due process documents published in the period are listed in [Appendix B](#). The staff confirm that the required due process steps have been completed for each of the documents listed. When the IASB is required to review a summary of the due process steps undertaken for a due process document, the DPOC receives a copy of the supporting IASB paper in advance of the IASB's discussion.

Due process decisions

7. In July 2026, the IASB decided that sufficient work had been completed to conclude the post-implementation review (PIR) of IFRS 16 *Leases* and to begin the preparation of the Project Summary and Feedback Statement for this project. The DPOC will discuss at this meeting (see Agenda Paper DP3) whether the IASB has satisfactorily completed the PIR and if the Project Summary and Feedback Statement can be finalised and published. Subject to the DPOC's confirmation, the Project Report and Feedback Statement are due to be published in November 2026.
8. The IASB decided in May 2026 to explore amending IFRS 18 *Presentation and Disclosure in Financial Statements* in response to stakeholder concerns raised, as part of the Interpretations Committee process, about applying the requirements in IFRS 18 to the presentation of zakat in Saudi Arabia (SA zakat). Stakeholders are concerned that presenting these charges as part of operating expenses could be misleading and not provide useful information to investors. In September 2026, the IASB confirmed it was satisfied that it had complied with the applicable due process requirements and had undertaken sufficient consultation and analysis to begin the balloting process for the Exposure Draft *Presentation of Tax Charges that are not Income Taxes*. The exposure draft is expected to be published in December 2026 and has a comment period of 120 days.
9. In September 2026, the IASB also completed its redeliberation of the proposals in the Exposure Draft *Equity Method of Accounting—IAS 28 Investments in Associates and Joint Ventures* (revised 202x), published in September 2024. The IASB gave the staff permission to start the balloting process. The revised Standard is expected to be issued in H1 2027. The DPOC will be asked to consider the lifecycle review of this project before the revised Standard is issued.

Agenda paper compliance report¹

10. In the period 1 June to 30 September 2026, all agenda papers discussed by the IASB and the Interpretations Committee were made available on the public website unaltered. In addition, no meeting papers have been distributed less than five working days in advance of the relevant meeting.

Work plan developments

Post-implementation review of IFRS 9 Hedge Accounting

11. IFRS 9 *Financial Instruments* became effective from January 2018. It introduced a hedge accounting model with a better link between the economies of risk management and its accounting treatment. The IASB began the post-implementation review of those hedge accounting requirements in the first quarter of 2026 and discussed the objective, activities and expected timeline for the first phase of the PIR in February 2026, in which the IASB identifies matters to consult on publicly. The PIR also includes the hedge accounting disclosure requirements in IFRS 7 *Financial Instruments: Disclosures*, which apply regardless of whether an entity chooses to apply the hedge accounting requirements in IFRS 9 or those in IAS 39.
12. Between March 2026 and July 2026, IASB members and staff met with a broad range of stakeholders across geographical regions to ensure that the IASB has sufficient information on which to base its decisions about the scope of the request for information. The IASB also held an education meeting with the Financial Accounting Standards Board (FASB), at which the two boards discussed this PIR and the FASB's ongoing work on its hedge accounting requirements.
13. At its July 2026 meeting, the IASB:
- (a) discussed feedback and other information gathered in the first phase of the post-implementation review;
 - (b) discussed a review of academic literature relevant to the PIR; and
 - (c) tentatively decided what questions should be included in the request for information.
14. The initial outreach indicated that, although stakeholders identified a few application questions, in general the requirements appear to be working as intended. With regards to the costs of applying the

¹ Paragraph 3.12 of the *Due Process Handbook* states 'The technical staff for each board is required to report to the board and the DPOC at least annually on the extent to which material discussed by the board or the Interpretations Committee has not been made available on the Foundation's website and the main reasons for not doing so. In addition, the technical staff is required to include in that report the number of meeting papers that have been distributed less than five working days in advance and the main reasons for doing so.'

requirements, a few stakeholders indicated that in some circumstances, the costs of preparing the disclosure requirements appear to outweigh the benefits to users of financial statements. The IASB therefore decided to include in the RFI questions on the costs and benefits associated with the disclosure requirements separate from those associated with applying the hedge accounting requirements.

15. After reviewing the staff draft of the request for information, the IASB approved its publication with a 120-day comment period, at its September 2026 meeting (also see [Appendix B](#) to this paper). The RFI was published on 28 September 2026.

Research and standard-setting updates

Business Combinations—Disclosures, Goodwill and Impairment

16. The IASB is continuing to redeliberate feedback on the proposals in the Exposure Draft *Business Combinations—Disclosures, Goodwill and Impairment*. The package of proposals included in the Exposure Draft aims to provide users of financial statements with more useful information, at a reasonable cost, about an entity's business combinations.
17. At its recent meetings, the IASB has been considering how best to adapt the proposals in the Exposure Draft to deliver improvements in financial reporting through providing better information to users while being responsive to concerns expressed by stakeholders about those proposals. The IASB has been considering an updated package focused on information about the subsequent performance of a business combination (subsequent performance information) while removing acquisition-date targets and expected synergy information to address stakeholders' concerns.
18. At its September meeting, the IASB considered how to further refine its proposals for subsequent performance information to ensure users receive useful information while balancing the costs of providing that information. In particular it discussed whether to:
 - (a) continue with a management approach similar to the proposals in the Exposure Draft (which would require an entity to disclose subsequent performance information management is reviewing to assess the success of the business combination); or
 - (b) to use a specified metrics approach which would require an entity to disclose a set of specified metrics for the business combinations.
19. The staff will seek feedback on specific aspects of both approaches in Q4 2026 and the IASB expects to make a decision on the project direction in Q1 2027. The IASB will also consider at that time whether further public consultation is required on any specific aspect of the package.

Provisions

20. In November 2024, the IASB published Exposure Draft *Provisions—Targeted Improvements* proposing targeted amendments to IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*.
21. One of these proposed amendments is to update the ‘present obligation’ criterion for recognising a provision and replace IFRIC 21 *Levies*. Stakeholders have generally welcomed this proposal, but some have raised concerns that, although the proposed requirements would provide better outcomes than IFRIC 21 for many levies, they could lead to unwelcome outcomes for a few levies. Stakeholders have also suggested refinements to the proposal.
22. The IASB has discussed these concerns and suggestions and decided on refinements to clarify the requirements and avoid unintended consequences. Additionally, it developed simple application requirements for levies.
23. The IASB has made good progress on redeliberating the exposure draft proposals. At its June meeting the IASB discussed the plan for completing redeliberations and decided to perform further testing of the proposed new application requirements for levies. The final amendments are expected in H1 2027.

Financial Instruments with Characteristics of Equity

24. The IASB continued its redeliberations on the proposals in the Exposure Draft *Financial Instruments with Characteristics of Equity*. The package of proposals aims to address the existing challenges in companies’ financial reporting of financial instruments with characteristics of equity. The proposals include classification, presentation and disclosure requirements.
25. At the joint FASB-IASB education meeting in June 2026, the FASB was provided with an update on the IASB’s redeliberation of the proposals in the Exposure Draft related to applying the fixed-for-fixed condition when classifying derivatives on own equity. The FASB currently has a project on its technical agenda to address the indexation guidance in the Scope and Scope Exceptions Section in Subtopic 815-40, Derivatives and Hedging—Contracts in Entity’s Own Equity.
26. At its September 2026 meeting, the IASB discussed the proposed amendments to IAS 32 *Financial Instruments: Presentation* and IFRS 18 *Presentation and Disclosure in Financial Statements* related to the classification and presentation of financial instruments containing obligations to purchase own equity instruments. The IASB made tentative decisions on some aspects of the proposals, including the debit entry on initial recognition of the financial liability and the recognition of gains and losses on remeasurement of the financial liability. In reaching its tentative decisions, the IASB considered

feedback from additional outreach undertaken with members of ASAF and the FICG in July 2026 about potential alternative presentation approaches.

27. The IASB also discussed potential refinements related to the measurement of the financial liability in response to stakeholder feedback. The IASB will tentatively decide on proposed amendments related to measurement of the financial liability arising from obligations to purchase own equity instruments at a future meeting. It will also continue its redeliberation of the remaining topics in the Exposure Draft.

Supporting consistent application

Interpretations Committee

28. The Interpretations Committee met in June and September 2026. At those meetings, the Interpretations Committee:
- (a) voted to finalise Agenda Decision *Reassessment of Control* (IFRS 10 *Consolidated Financial Statements*). In accordance with paragraph 8.7 of the *Due Process Handbook*, the IASB will be asked whether it objects to the agenda decision at its future meeting.
 - (b) published eleven tentative agenda decisions. The Interpretations Committee will consider feedback on these tentative agenda decisions at its future meetings.
29. As at 30 September 2026, there was one submission recently received that the Interpretations Committee has not yet considered.

Appendix A—Overview of projects on the Work Plan

[abbreviations: DP=Discussion Paper; ED=Exposure Draft; RFI=Request for Information; ASAF=Accounting Standards Advisory Forum; CMAC=Capital Markets Advisory Committee; GPF=Global Preparers Forum; EEG=Emerging Economies Group; SMEIG=SME Implementation Group; IFCG=Islamic Finance Consultative Group; IRCC=Integrated Reporting and Connectivity Council]

Project	Objective	Next due process step	Date	Timeline consistent with prior report	Current activity	Last due process document	Consultative group discussions ²
Research projects							
Intangible Assets	To improve the usefulness of information entities provide about intangible items in their financial statements and to update IAS 38 <i>Intangible Assets</i> , in particular to make it more suitable for newer types of intangible items and new ways of using them.	Decide Project Direction	Nov 2026	✓	The IASB has started work on two initial workstreams: 1) assessing user needs for information about recognised and unrecognised intangible assets and associated expenditure (which will inform project direction); and 2) considering whether to update the definition of an intangible asset, associated guidance and some aspects of the recognition criteria, by initially using test cases and then considering the effects of any potential amendments on the broader population of intangible assets.	N/A	ASAF: Jul 2026 CMAC/GPF joint meeting: Jun 2026 EEG: Nov 2025 GPF: Nov 2025 CMAC: Nov 2025 IC: Jun 2024

² Most recent discussion with each group highlighted

Project	Objective	Next due process step	Date	Timeline consistent with prior report	Current activity	Last due process document	Consultative group discussions ²
PIR of IFRS 16	To assess the effects of the new requirements on entities, users, auditors and regulators.	Project Summary and Feedback Statement	Nov 2026	✓	• In July 2026 the IASB decided that sufficient work has been completed to conclude the PIR. The staff are currently preparing a project summary and feedback statement, expected to be published in Nov 2026. Also see Agenda Paper XX for this meeting.	RFI published Jun 2025	ASAF: Mar 2026 IC: Sep 2024 CMAC: Nov 2024 GPF: Nov 2024 EEG: Jun 2026 ITCG: Dec 2024 IFCG: Dec 2024
PIR of IFRS 9—Hedge accounting	To assess the effects of the new hedge accounting requirements on entities, users of financial statements, auditors and regulators	Request for information	Sep 2026	✓	• In September 2026 the IASB decided that sufficient work has been completed to publish a Request for Information, which was published on 28 September 2026, with a consultation period of 120 days.	N/A	FICG: May 2026 ASAF: Mar 2026 CMAC: Mar 2026 GPF: Mar 2026 IC: Mar 2026 ITCG: Mar 2026
Standard-setting projects							
Amortised Cost Measurement	To make targeted improvements to the amortised cost measurement requirements in IFRS 9 <i>Financial Instruments</i> by clarifying their underlying principles and adding accompanying application guidance.	Exposure Draft	2027	N	• In June 2026 the IASB revised the milestone date for the publication of the Exposure Draft, following its decision to address the measurement of liabilities arising from contingent settlement provisions as part of the Amortised cost project (these were previously part of the FICE project)	N/A	FICG: July 2026 ASAF: Dec 2025 FICG: Dec 2025 EEG: Nov 2025 GPF: Nov 2025 IC: Nov 2024

Project	Objective	Next due process step	Date	Timeline consistent with prior report	Current activity	Last due process document	Consultative group discussions ²
Business Combinations—Disclosures, Goodwill and Impairment	To explore whether entities can, at a reasonable cost, provide users with more useful information about the acquisitions those entities make. The IASB is considering ways to meet the objective though improving the disclosure requirements about business combinations and the impairment test for groups of assets containing goodwill	Decide Project Direction	H1 2027	N	- The IASB is redeliberating the proposals in the ED. - As noted in paragraphs 15-18, the IASB is considering how to refine its proposals for subsequent performance information to ensure users receive useful information while balancing the costs of providing that information. It intends to seek feedback on aspects of its discussions in Q4 2026 and to make a decision on project direction in Q1 2027.	ED published Mar 2024	ASAF: Dec 2025 CMAC: Nov 2025 GPF: Nov 2025 IC: Sep 2025 CMAC/GPF Joint meeting: Jun 2025 EEG: May 2024 IFCG: May 2024
Risk Mitigation Accounting	To develop an accounting model to better reflect how an entity's interest rate risk management strategy may affect the amount, timing and uncertainty of future cash flows and the effect of risk management activities on its financial statements.	Exposure Draft Feedback	H1 2027	✓	The IASB and staff is continuing its education and outreach activities on the Exposure Draft. These activities will continue for the remainder of the comment period that has been extended to 30 November 2026.	ED published in Dec 2025	FICG: Oct 2026 ASAF: Oct 2026 FICG: May 2026 ASAF: Mar 2026 ASAF: Sep 2024 IFCG: May 2024

Project	Objective	Next due process step	Date	Timeline consistent with prior report	Current activity	Last due process document	Consultative group discussions ²
Equity method	To develop answers to application questions about the equity method, as set out in IAS 28 <i>Investments in Associates and Joint Ventures</i> , using the principles derived from IAS 28 where possible.	Final Amendments	H1 2027	✓	- At its September 2026 meeting, the IASB completed redeliberations and gave the staff permission to start the balloting process. - Staff are currently preparing the revised IASB 28 for balloting. Also see Agenda Paper XX for this meeting.	ED published Sep 2024	ASAF: Mar 2026 EEG: Nov 2025 GPF: Nov 2025 CMAC: Nov 2025 CMAC/GPF: Jun 2025
Financial Instruments with Characteristics of Equity	To improve the information that entities provide in their financial statements about the financial instruments they have issued and address challenges with applying IAS 32 <i>Financial Instruments: Presentation</i>	Final Amendments	2027	✓	The IASB is continuing to redeliberate stakeholder feedback on the proposals on the classification of financial instruments in the Exposure Draft. The last remaining aspect to consider is the measurement of a financial liability arising from an obligation to purchase an entity's own shares. The IASB will then start to consider potential refinements to the disclosure requirements before finalising the project.	ED published Nov 2023	FICG: Jul 2026 ASAF: Jul 2026 EEG: May 2025 ASAF: Jul 2025 CMAC: Mar 2025 GPF: Mar 2025 IFCG: May 2024

Project	Objective	Next due process step	Date	Timeline consistent with prior report	Current activity	Last due process document	Consultative group discussions ²
Statement of Cash Flows and Related Matters	To review and improve the requirements for the statement of cash flows and related matters in IFRS Accounting Standards.	Exposure Draft	2027	✓	The IASB has progressed with a number of tentative decisions for proposals to improve the requirements of IAS 7 <i>Statement of Cash Flows</i> for non-financial entities. It has recently begun consulting with stakeholders on the suitability of those proposals for financial institutions and possible alternative approaches, including exemptions from some or all of the requirements to present a statement of cash flows or the provision of supplementary disclosures for such entities. The IASB is expecting to issue an exposure draft on the proposals in H2 2027.	N/A	CMAC: Mar 2026 GPF: Mar 2026 ASAF: Jul 2026 IC: Sep 2025 CMAC/GPF joint meeting: Jun 2026 EEG: Jun 2024 FICG: Oct 2026 ASAF: Oct 2026

Project	Objective	Next due process step	Date	Timeline consistent with prior report	Current activity	Last due process document
Maintenance projects						
Provisions—Targeted Improvements	To develop proposals for three targeted improvements to IAS 37: (i) aligning the IAS 37 liability definition and requirements for identifying liabilities with the <i>Conceptual Framework</i> ; and (ii) clarifying two aspects of the measurement requirements	Final Amendments	H1 2027	✓	In June 2026, the IASB discussed its plan for finalising the amendments and decided to perform further testing of the proposed new application requirements for levies. The final amendments are expected in H1 2027.	ED published Nov 2024
<i>IFRS for SMEs</i> Accounting Standard—Consolidation Exception	To introduce an exception from presenting consolidated financial statements for an SME with an ultimate (or intermediary) parent that is an investment entity and that does not present consolidated financial statements	Exposure Draft Feedback	Oct 2026	✓	The comment period closed in Sep 2026. The SME Implementation Group will meet on 5 October 2026 to consider the feedback on the Exposure Draft.	ED published in May 2026
Amendments to the Fair Value Option in IAS 28	To make narrow-scope amendments to clarify the scope of investments in an associate or joint venture that can be measured using the fair value option	Issue Final Amendments	Jun 2026	✓	The IASB published final amendments in June 2026. This project will be removed from future reports.	Final amendments published June 2026
Presentation of Tax Charges that are not Income Taxes (proposed amendments to IFRS 18)	The proposed amendments would require an entity to classify, in the income taxes category of the statement of profit or loss, tax charges imposed by a government as a direct substitute for income taxes.	Exposure Draft	December 2026	N/A (new project)	- The IASB discussed remaining aspects of the proposed amendments at its September 2026 meeting. - The IASB is currently in the process of balloting the exposure draft.	N/A

Appendix B—Due process documents published in the period

Standard-setting due process documents

Due process document	Due process stage	Date published	Due process reviewed by IASB ³	All applicable due process steps completed
Amendments to the Fair Value Option in IAS 28 Investments in Associates and Joint Ventures	Amendments	June 2026	May 2026	✓

IFRS Accounting Taxonomy due process documents

Due process document	Due process stage	Date published	All applicable due process steps completed
FRS Accounting Taxonomy 2025—Proposed Update 1 General Improvements	Proposed Taxonomy Update	June 2026	✓
IFRS Accounting Taxonomy 2025—Update 2: <i>IFRS 20 Regulatory Assets and Regulatory Liabilities, Translation to a Hyperinflationary Presentation Currency and Amendments to IFRS 19</i>	Proposed Taxonomy Update	July 2026	✓

³ Paragraph 4.15, 6.4–6.21 and 6.33–6.39 of the *Due Process Handbook* set out the due process requirements for the IASB when publishing a Discussion Paper, an Exposure Draft, and a new or amended Standard respectively. Before publishing these documents, the staff presents a summary of the due process steps to the IASB and asks the IASB to confirm that it is satisfied that all necessary steps have been completed. The DPOC receives a copy of this summary in advance of the Board discussion.

Submissions discussed by the IFRS Interpretations Committee progressing towards an agenda decision

Topic	Current due process stage	Date published	Approved by Interpretations Committee	IASB not object ⁴	All applicable due process steps completed	Next step	Remarks
Assessment of Specified Main Business Activities for a Manufacturer-Lessor (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Assets that Generate a Return Individually and Largely Independently of an Entity's Other Resources (IFRS 18)	Tentative agenda decision	N/A	September 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Classification of Income and Expenses from Cash and Cash Equivalents (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Classification of Income and Expenses when an Entity Has a Main Business Activity of Providing Financing to Customers (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Control Assessment for a Single-investor Fund (IFRS 10)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.

⁴ Paragraph 8.7 of the *Due Process Handbook* requires the IASB to be asked whether it objects to a (final) agenda decision approved by the Interpretations Committee before that agenda decision is published.

Topic	Current due process stage	Date published	Approved by Interpretations Committee	IASB not object	All applicable due process steps completed	Next step	Remarks
Estimating Residual Value (IAS 16)	Tentative agenda decision	N/A	September 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Labels of Subtotals (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Management-defined Performance Measures—Hypothetical Income and Expenses (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Management-defined Performance Measures—Public Communications (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Presentation of Operating Expenses (IFRS 18)	Tentative agenda decision	N/A	June 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.
Sale of Equity Investments Measured at Fair Value through Other Comprehensive Income (IFRS 9)	Tentative agenda decision	N/A	September 2026	N/A	✓	Agenda decision feedback	The Interpretations Committee will consider feedback on the tentative agenda decision at a future meeting.

Topic	Current due process stage	Date published	Approved by Interpretations Committee	IASB not object	All applicable due process steps completed	Next step	Remarks
Presentation of Taxes or Other Charges that Are Not Tax Expense or Tax Income Applying IAS 12 <i>Income Taxes</i> (IFRS 18); and Updates to Committee's two agenda decisions for IFRS 18 that relate to the Presentation of Taxes or Other Charges that are not Income Taxes	Finalised agenda decision (subject to the IASB not objecting)	N/A	March 2026	N/A	✓	Agenda decision	At its March 2026 meeting, the Interpretations Committee decided to finalise the agenda decision and the updates to the two related agenda decisions. However, based on feedback from the Committee, the IASB, At its May 2026 meeting, the IASB decided to defer a decision on whether it objects to the agenda decision and the updates to the related agenda decision to a future meeting. The IASB has instead decided to propose amendments to IFRS 18 to require an entity to present particular tax charges other than income taxes in the income taxes category. It will publish an exposure draft in Q4 2026 and make a decision on the agenda decision (and related updates) once it has considered feedback on the Exposure Draft.
Reassessment of Control (IFRS 10)	Finalised agenda decision (subject to the	N/A	September 2026	N/A	✓	Agenda decision	At its September 2026 meeting, the Interpretations Committee decided to finalise the agenda decision. The IASB will be asked

	IASB not objecting)						whether it objects to the agenda decision at its future meeting.
--	------------------------	--	--	--	--	--	---