IFRS Accounting

Staff paper

Agenda reference: 6

IFRS® Interpretations Committee meeting

Date	**September 2026**
Project	**IFRS Interpretations Committee Work in Progress**
Topic	**Update**
Contacts	Stefano Tampubolon (stampubolon@ifrs.org)

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

Ongoing matters

2. At its June 2026 meeting, the Committee published the following tentative agenda decisions:

   (a) Control Assessment for a Single-investor Fund (IFRS 10 *Consolidated Financial Statements*).

   (b) Assessment of Specified Main Business Activities for a Manufacturer-Lessor (IFRS 18 *Presentation and Disclosure in Financial Statements*);

   (c) Classification of Income and Expenses from Cash and Cash Equivalents (IFRS 18);

   (d) Classification of Income and Expenses when an Entity Has a Main Business Activity of Providing Financing to Customers (IFRS 18);

(e) Labels of Subtotals (IFRS 18);

(f) Management-defined Performance Measures—Hypothetical Income and Expenses (IFRS 18);

(g) Management-defined Performance Measures—Public Communications (IFRS 18); and

(h) Presentation of Operating Expenses (IFRS 18).

3. The comment period for the tentative agenda decision ends on 9 September 2026. The Committee will discuss our analysis of the comments at a future meeting.

New matters

4. 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
Disposal of an investment in an associate with a price return swap arrangement (IAS 28 *Investments in Associates and Joint Ventures*)	How an entity—the transferor—accounts for the disposal of an investment in an associate when the transaction includes a price return swap arrangement.

5. 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?