

IFRS[®] Interpretations Committee Meeting

Date **15–16 September 2026**

Location **Video conference**

Agenda timings or topics may change as the meeting progresses.

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Tuesday 15 September

Time (UK)	Agenda ref	Agenda item
12.10– 12.10	1	Introduction
12.10– 13.25	2	Assets that Generate a Return Individually and Largely Independently of an Entity's Other Resources <i>(IFRS 18 Presentation and Disclosure in Financial Statements)</i> Initial consideration
13.25– 13.35		Break
13.35– 14.05	3	Reassessment of Control (IFRS 10 Consolidated Financial Statements) Comment letters on tentative agenda decision

Wednesday 16 September

Time (UK)	Agenda ref	Agenda item
12.00– 12.40	5	Sale of Equity Investments Measured at Fair Value through Other Comprehensive Income (IFRS 9 Financial Instruments) Initial consideration
12.40– 12.50		Break
12.50– 14.05	4	Estimating Residual Value (IAS 16 Property, Plant and Equipment) Initial consideration
14.05– 14.10	6	Administrative session IFRS Interpretations Committee work in progress