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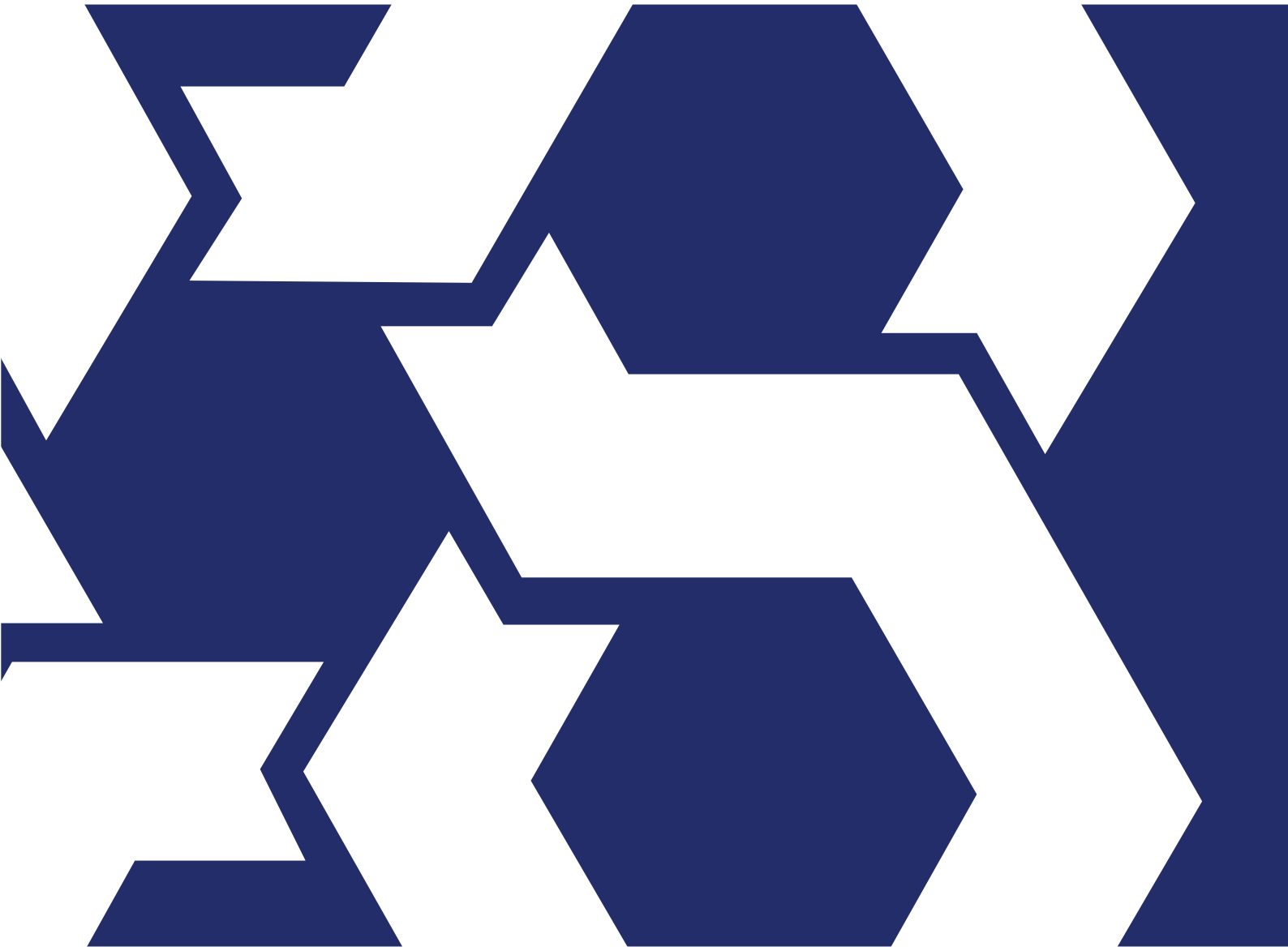
November 2026

Compilation of Agenda Decisions

Volume 15

Published by the IFRS® Interpretations Committee

May 2026—October 2026



Compilation of Agenda Decisions published by the IFRS Interpretations Committee

Volume 15
(May 2026—October 2026)

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Introduction

Compilation of Agenda Decisions—Volume 15 compiles all agenda decisions published by the IFRS Interpretations Committee (Committee) in the period May 2026 to October 2026. The Committee publishes an agenda decision to explain why a standard-setting project is not needed to address a question submitted. For ease of reference, the agenda decisions are sorted by IFRS Accounting Standard.

How the Committee supports consistent application of IFRS Accounting Standards

The Committee works together with the International Accounting Standards Board (IASB) in supporting the consistent application of IFRS® Accounting Standards. The Committee seeks to achieve a balance between maintaining the principles-based nature of the Accounting Standards and adding or changing requirements in response to emerging application questions.

The Committee's process

All Committee projects begin as a question regarding the application of an Accounting Standard. The process is designed to:

- allow any stakeholder to submit a question about the application of the Accounting Standards; and
- be open and transparent—application questions are considered at a public meeting.

The Committee then assesses the need for a standard-setting project to address the question, either by developing an IFRIC Interpretation (see further details below) or recommending that the IASB add a narrow-scope standard-setting project to the work plan.

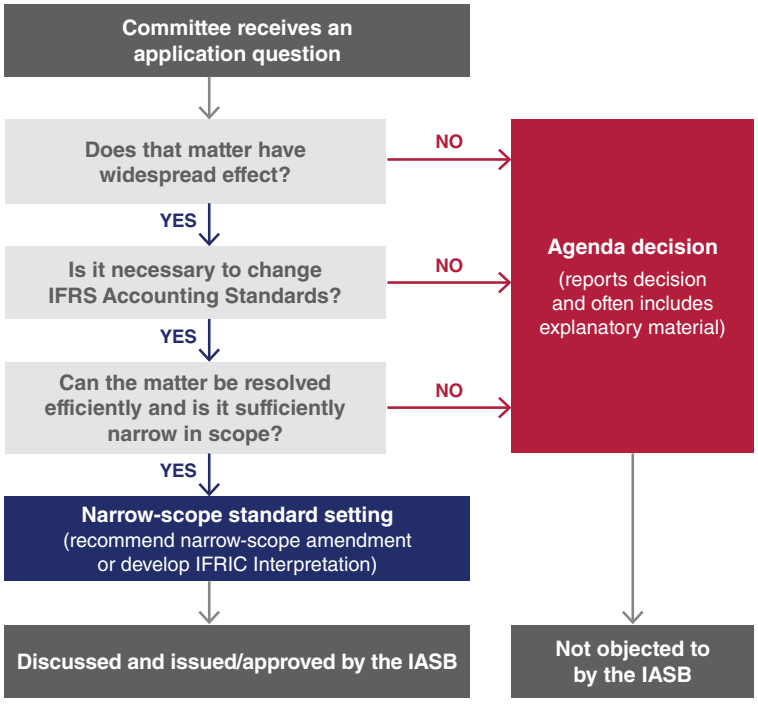
The Committee will decide a standard-setting project is not needed if it concludes that standard-setting is:

- unnecessary—typically because, in the Committee's view, either:
  - the matter does not have widespread effect (that is, the circumstance or transaction is prevalent, or is expected to be prevalent; and there is diversity, or expected diversity, in the application of the Accounting Standards that has, or is expected to have, a material effect on those affected); or
  - the principles and requirements in the Accounting Standards provide an adequate basis for an entity to determine the required accounting;
- not narrow enough to be resolved efficiently within the confines of existing Accounting Standards and the *Conceptual Framework* and can be resolved only as part of a larger IASB project, or not cost-effective for the IASB or the Committee and stakeholders to undertake the due process required to amend an Accounting Standard.

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To explain why a standard-setting project is not needed, the Committee publishes an agenda decision. Agenda decisions are subject to due process. They are first published as tentative agenda decisions which are open for comment normally for 60 days. The Committee considers feedback from stakeholders and decides whether to finalise the agenda decision. Once finalised, the IASB is asked whether it objects to the agenda decision. If four or more IASB members object, the agenda decision is not published and the IASB decides how to proceed.

The following diagram summarises the criteria the Committee considers when deciding whether to recommend adding a standard-setting project to the IASB's work plan:



Explanatory material in an agenda decision

An agenda decision typically includes explanatory material if the Committee has concluded that the principles and requirements in the Accounting Standards provide an adequate basis for an entity to determine the required accounting. The objective of including such explanatory material is to improve the consistency of application of the Accounting Standards.

Explanatory material included as part of a tentative agenda decision is subject to comment.

Agenda decisions (including any explanatory material contained within them) do not have effective dates because they cannot add or change requirements in the Accounting Standards. Instead, explanatory material explains how the applicable principles and requirements in the Accounting Standards apply to the transaction or fact pattern described in the agenda decision.

Explanatory material derives its authority from the Accounting Standards themselves. Accordingly, an entity is required to apply the applicable Accounting Standard(s), reflecting the explanatory material in agenda decisions. An entity is expected to have sufficient time to implement that accounting.

Agenda decisions published by the Committee are available on the 'how we help support consistent application of IFRS Accounting Standards' page.

Maintaining agenda decisions

New Accounting Standards and amendments to Accounting Standards may result in changes to the principles and requirements reflected in explanatory material in agenda decisions. The IASB takes the following approach in maintaining agenda decisions:

a. an agenda decision is withdrawn if the explanatory material within it refers to requirements that have been changed or removed from the Accounting Standards; and

b. the references included in the explanatory material are updated with those of the new or amended Accounting Standards if the requirements have been brought forward unchanged.

The IASB also can ask the Committee to consider updating particular agenda decisions that would otherwise be withdrawn to reflect new or amended requirements. Any proposed updated agenda decisions are subject to the same due process requirements as other proposed agenda decisions.

Narrow-scope standard-setting

Some questions result in a narrow-scope standard-setting project that follows the due process set out in our *Due Process Handbook*. The Committee may decide:

- to develop an IFRIC Interpretation, which adds requirements to the Accounting Standards but does not change or conflict with the Accounting Standards; or
- to recommend that the IASB develop a narrow-scope amendment to an Accounting Standard.

Narrow-scope standard-setting projects recommended by the Committee and approved by the IASB are added to the work plan as maintenance projects.

Withdrawal of an agenda decision

In July 2026, the IASB decided to withdraw the Agenda Decision *Supply Chain Financing Arrangements—Reverse Factoring* (originally published in December 2020) as from 1 January 2027 when IFRS 18 *Presentation and Disclosure in Financial Statements* becomes effective.

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IFRS 10 *Consolidated Financial Statements*

Reassessment of Control (IFRS 10)

November 2026

The Committee received a request asking whether, in accordance with paragraph 8 of IFRS 10, an entity reassesses whether it retains control of an investee when the investee's governing document is amended. The entity's conclusion as to whether it controls the investee may or may not change as a result of such a reassessment.

Fact pattern

An entity was involved in setting the purpose and design of an investee when the investee was established. At that time, the entity concluded—applying IFRS 10—that it controlled the investee. At a later date, the governing document of the investee was amended in a way that could result in a change in the investee's relevant activities, as well as in the rights of the entity and other parties relating to those relevant activities.

Question

The request asks whether—applying paragraph 8 of IFRS 10—the amendments to the investee's governing document require the entity to reassess whether it retains control of the investee.

Findings

Evidence gathered by the Committee indicated no diversity in determining whether, in the fact pattern described in the request, the entity reassesses whether it retains control of the investee. Feedback suggests that, in that fact pattern, the entity reassesses whether it retains control of the investee.

Conclusion

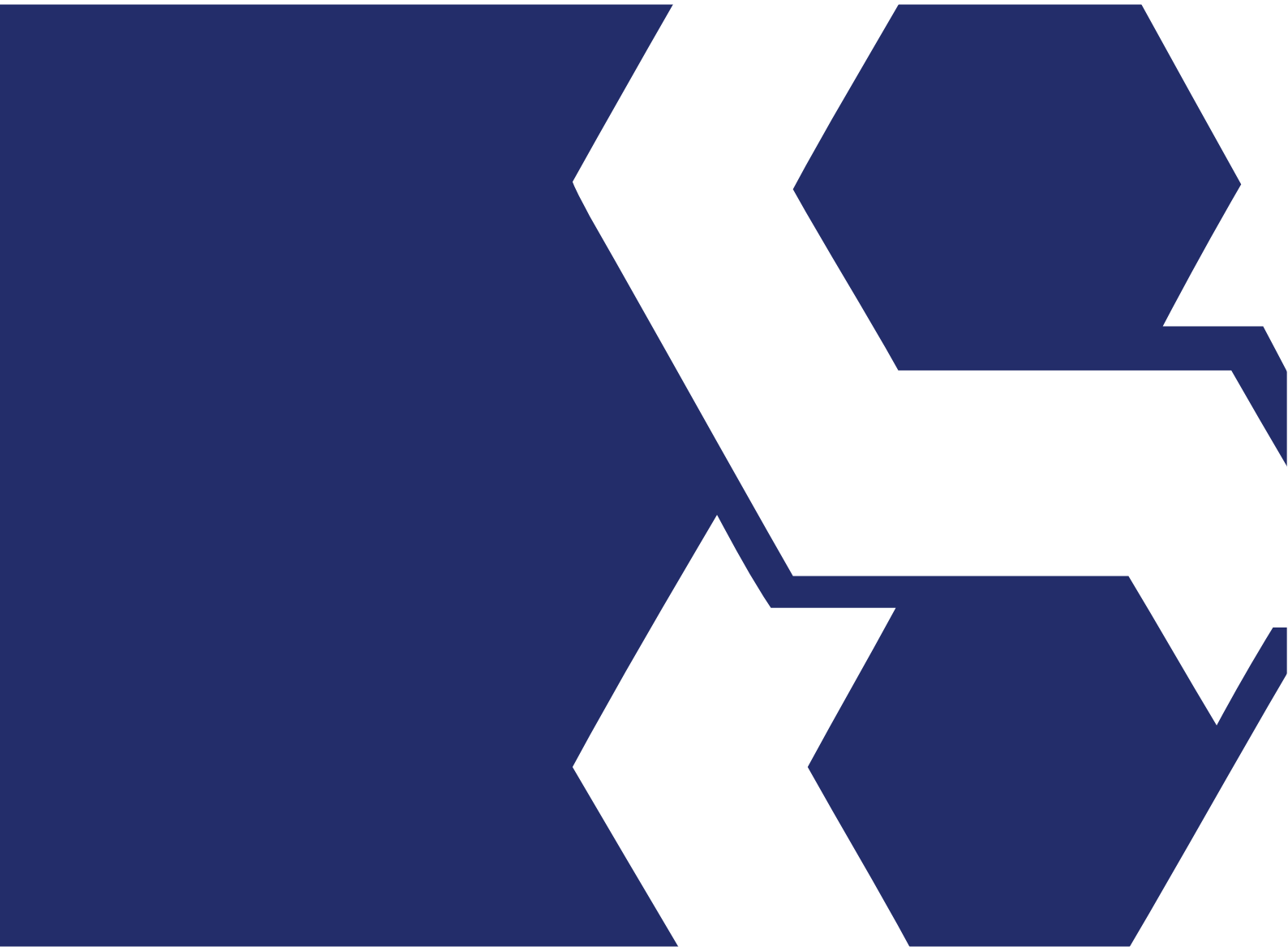
Based on its findings, the Committee concluded that the matter described in the request does not have widespread effect. Consequently, the Committee decided that a standard-setting project is not needed to address the request.



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