
IFRS[®] Interpretations Committee meeting

Date	March 2023
Project	IFRS Interpretations Committee Work in Progress
Topic	Update
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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 March 2023 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. In June 2022, the Committee discussed a request about the accounting applied by a parent, whose functional currency is the currency of a hyperinflationary economy, when it consolidates a subsidiary, whose functional currency is the currency of a non-hyperinflationary economy.
3. We will ask the Committee at a future meeting to decide whether to add a standard-setting project to the work plan after considering information to be obtained from further research and outreach on the topic.

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
Merger between a parent and its subsidiary in separate financial statements	How a parent that prepares separate financial statements applying IAS 27 <i>Separate Financial Statements</i> accounts for a merger with its subsidiary in its separate financial statements.

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.

Questions for the Committee

Does the Committee have any questions or comments?