

IFRS® Interpretations Committee meeting**Project IFRS Interpretations Committee Work in Progress**CONTACT Stefano Tampubolon stampubolon@ifrs.org

This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee). This paper does not represent the views of the International Accounting Standards Board (IASB), the Committee or any individual member of the IASB or the Committee. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB® *Update*. The Committee's technical decisions are made in public and are reported in the IFRIC® *Update*.

Objective of this paper

1. The objective of this paper is to provide the IFRS Interpretations Committee (Committee) with an update on the status of matters that the Committee will not discuss at its meeting in September 2022. 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. There are no new matters that have not yet been presented to the Committee.
5. This paper does not include 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

Does the Committee have any questions or comments?