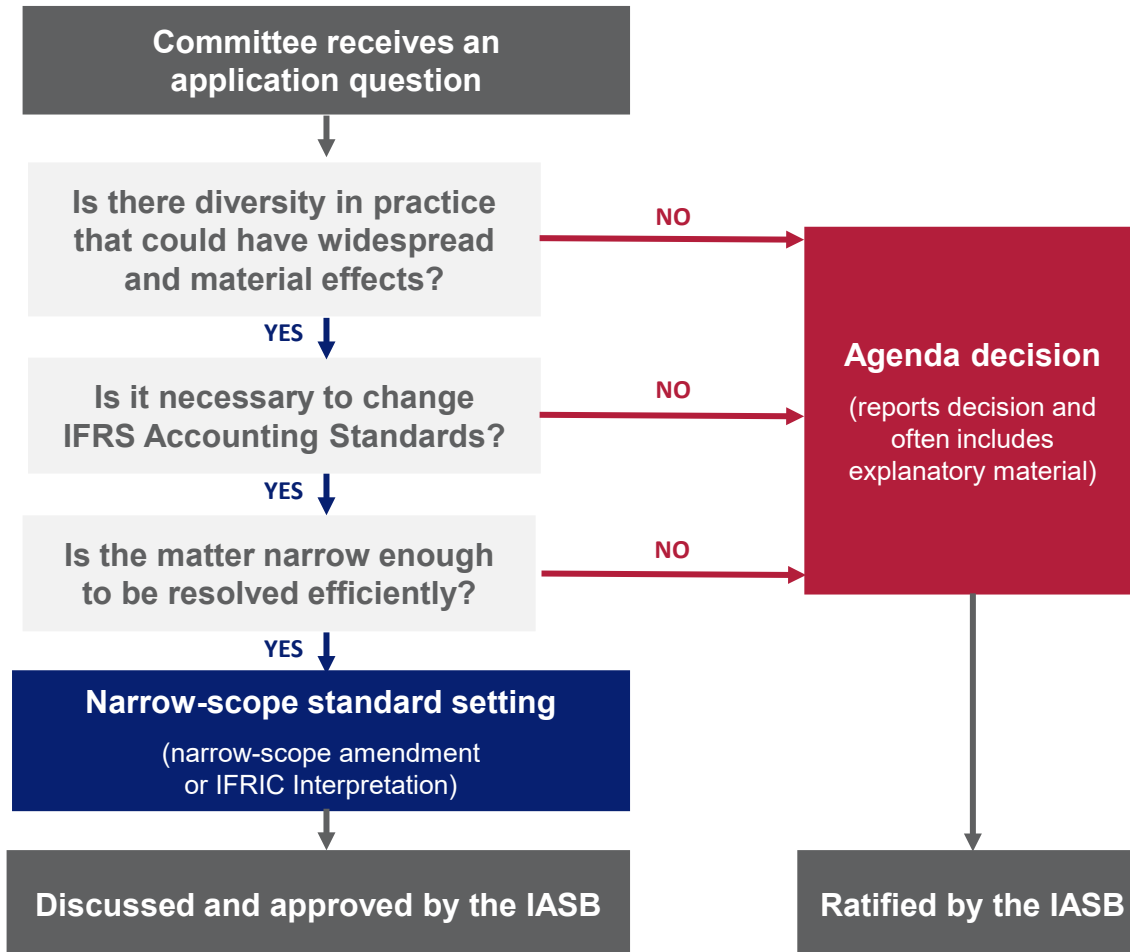

Global Preparers Forum

Date **1 March 2024**

Topic **IFRS Interpretations Committee Update**

This paper has been prepared for discussion at a public meeting of the Global Preparers Forum (GPF). This paper does not represent the views of the International Accounting Standards Board (IASB) or any individual IASB member. 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 process



Overview of 2023 activities



8 addressed by the Committee through agenda decisions (most including explanatory material)

2 narrow-scope standard-setting projects

6 work in progress, including input on IASB projects and matters recommended for the IASB's annual improvements

November 2023 Committee meeting

The Committee (see Agenda Paper 2A for this meeting):

- published two tentative agenda decisions:

Climate-related Commitments
(IAS 37)

Disclosure of Revenues and
Expenses for Reportable
Segments (IFRS 8)

- finalised one agenda decision¹:

Merger between a Parent and Its
Subsidiary in Separate Financial
Statements (IAS 27)

- provided input to IASB's projects:

Climate-related and Other
Uncertainties in the Financial
Statements

Provisions—Targeted
Improvements

Power Purchase Agreements

¹ In accordance with paragraph 8.7 of the [Due Process Handbook](#), at its January 2024 meeting, the IASB did not object to this agenda decision.

Next Committee meeting (March 2024)

The next Committee meeting will be held on 5 March 2024. We expect the Committee to²:

- discuss feedback on two tentative agenda decisions:

Climate-related Commitments
(IAS 37)

Payments Contingent on
Continued Employment during
Handover Periods (IFRS 3)

- provide input to IASB's project:

Post-implementation Review of
IFRS 9—Impairment

² The meeting agenda is subject to change.

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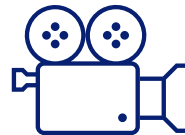
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A blue icon depicting three stylized human figures sitting around a curved table, representing a meeting or committee.
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