

IASB Work Plan

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Major projects

Project	Next step	Timing
Primary financial statements	New IFRS	H1 2024, effective 2027
Business Combinations – disclosures, goodwill and impairment	ED	H1 2024
Equity method	ED	H2 2024
Business Combinations under Common Control	Decide direction	Sept 2023
Rate regulated activities	New IFRS	2025
Dynamic risk management	ED	2025
Financial instruments with the characteristics of equity (FICE)	ED	Q4 2023
Second comprehensive review of IFRS for SMEs	ED feedback	
Subsidiaries without public accountability	New IFRS	H1 2024

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Maintenance

Project	Next step	Timing
Amendments to IFRS 9 - classification and measurement of financial instruments <ul style="list-style-type: none"> settling financial liabilities using an electronic payment system; and assessing contractual cash flow characteristics of financial assets, including those with environmental, social and governance (ESG)-linked features. 	Considering feedback	September 2023
Provisions – Targeted Improvements	Decide direction	Q4 2023
Climate-related risk in the financial statements	Review research	September 2023
Management commentary	Decide direction	Q4 2023
Annual improvements <ul style="list-style-type: none"> Nine amendments 	ED	September 2023
<ul style="list-style-type: none"> Power Purchase Agreements 	Decide direction	H1 2024

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IFRS Interpretations Committee

Project	Next step	Timing
Merger between a parent and its subsidiary in separate financial statements	Tentative agenda decision feedback	Q4 2023
Guarantee over a Derivative Contract (IFRS 9)	Tentative agenda decision feedback	September 2023
Premiums Receivable from an Intermediary (IFRS 17 and IFRS 9)	Tentative agenda decision feedback	September 2023
Homes and Home Loans Provided to Employees	Tentative agenda decision feedback	September 2023

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Research

Project	Next step	Timing
Extractive activities	Decide project direction	September 2023
Post-implementation review of IFRS 15 revenue from contracts with customers	Request for Information feedback	Q1 2024
Post-implementation review of IFRS 9-Impairment	Request for Information feedback	Q4 2023

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ISSB Work Plan

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ISSB

Project	Next step	Timing
International applicability of the SASB Standards	ED feedback	September 2023
ISSB Consultation on Agenda Priorities <ul style="list-style-type: none">• Sustainability-related risks and opportunities associated with:<ul style="list-style-type: none">• biodiversity, ecosystems and ecosystem services;• human capital; and• human rights; and• Integration in reporting	Request for Information feedback	Q4 2023