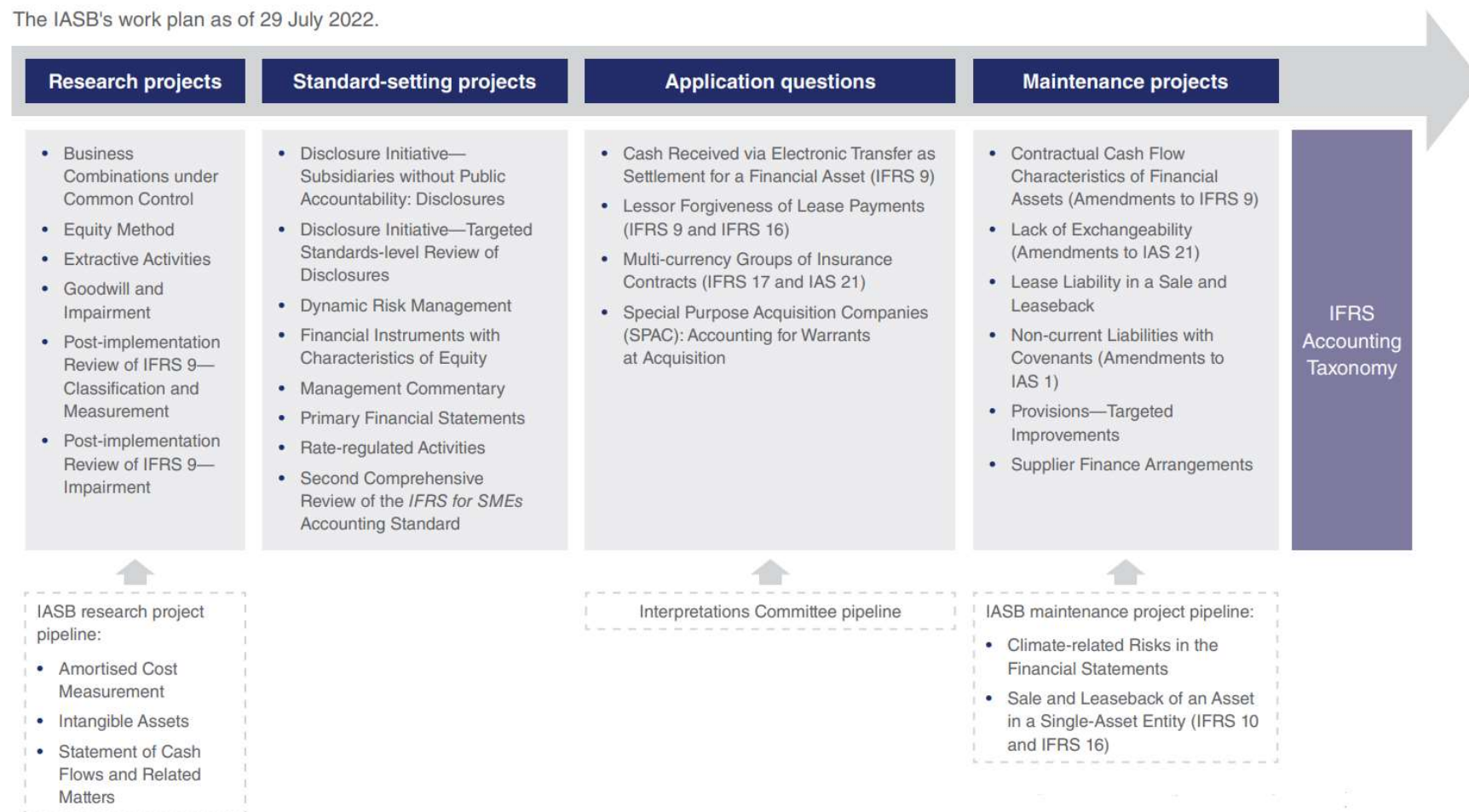


IASB update

June 2023

Overview of IASB's workplan

The IASB's work plan as of 29 July 2022.



Recently completed projects

Maintenance Projects

- Supplier Finance Arrangements (amendments to IAS 7 & IFRS 7 from 1st Jan 2024)
- Non-current liabilities with Covenants (amendments to IAS 1 from 1st Jan 2024)
- Lease Liability in a Sale and leaseback (amendments to IFRS 16 from 1st Jan 2024)
- International Tax Reform – Pillar Two Model Rules (amendments to IAS 12 effective immediately)

Standard-setting projects

- Disclosure initiative – Targeted Standards-level Review of Disclosures (Guidance published March 2023)

Research projects

- Post-implementation review of IFRS 9 – Classification and Measurement (Project report published December 2022)

Post Implementation Reviews

Active

- IFRS 9 – Impairment
- IFRS 15 – Revenue from Contracts with Customers

Forthcoming

- IFRS 9 – Hedge accounting
- IFRS 16 - Leases