

Appendix A: Sustainability Update

ISSB meeting

November 2024 meeting – update

A1. The International Sustainability Standards Board (ISSB) met in Beijing on 20 November 2024 to discuss the implementation of IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* (IFRS S1) and IFRS S2 *Climate-related Disclosures* (IFRS S2), and research projects on biodiversity, ecosystems and ecosystem services (BEES) and human capital.

Supporting the Implementation of IFRS S1 and IFRS S2

A2. The ISSB discussed¹ the implications of amending IFRS S1 or IFRS S2 in response to implementation challenges. The ISSB considered criteria for evaluating potential amendments and voted to adopt this approach to assess any future amendments.

A3. The ISSB also discussed implementation challenges and concerns regarding the application of IFRS S2² that had been raised at the September 2024 Transition Implementation Group (TIG) meeting. No decisions were required from the ISSB.

Research projects on Biodiversity, Ecosystems and Ecosystem Services and Human Capital

A4. The ISSB discussed³ preliminary findings of the staff's initial research into existing disclosure standards regarding biodiversity, ecosystems and ecosystem services (BEES) and human capital. The ISSB was asked to provide input but was not required to make any decisions.

IFRS Foundation updates

A5. The IFRS Foundation has published⁴ a recording of its fifth 'Perspectives on sustainability disclosure' webinar. This edition of the webinar discussed how assurance and verification practices for sustainability disclosures are evolving, the specific challenges and considerations for preparers and actionable insights on aligning disclosures with the ISSB standards.

¹ ISSB November 2024: Supporting the Implementation of IFRS S1 and IFRS S2 ([Agenda Paper 9](#))

² ISSB November 2024: Criteria for evaluating potential amendments to IFRS S1 or IFRS S2 ([Agenda paper 9b](#))

³ ISSB November 2024 meeting: Project - Research projects on Biodiversity, Ecosystems and Ecosystem Services and Human Capital ([Agenda Papers 3 and 4](#))

⁴ IFRS Foundation webinar series – [Perspectives on sustainability disclosure](#)

Other international updates

- A6. The **Canadian Sustainability Standards Board (CSSB)** announced⁵ that its first sustainability disclosure standards, based on the global baseline standards of the ISSB and modified for the Canadian context, are expected to be issued in December 2024.
- A7. The **Sustainability Standards Board of Japan (SSBJ)** has published⁶ an Exposure Draft (ED) 'Revised Proposals Related to the Calculation Period for the Reporting of Metrics'. The ED proposes alignment of the calculation period for the reporting of metrics in the sustainability-related financial disclosures with that of its financial statements to enable connectivity.
- A8. **GRI's Global Sustainability Standards Board (GSSB)** and the Sustainability Standards Board of Japan (SSBJ) have signed⁷ an MoU at their inaugural joint meeting in Tokyo in November 2024. The GSSB and SSBJ have agreed to collaborate on capacity building, exchange information on their reporting developments and explore the role of impact disclosures to enable companies to assess their financial risks and opportunities.
- A9. **KPMG's** recent survey on the move to mandatory reporting of Sustainability Reporting⁸ highlighted that sustainability reporting is now "business as usual" for most large corporations. Among the G250: nearly 95% report carbon reduction targets and more than 80% perform materiality assessments, with half using double materiality frameworks, as required under the EU's Corporate Sustainability Reporting Directive (CSRD).

European updates

- A10. The Movement of the Enterprises of France (MEDEF), the Federal Union of German Industry (BDI) and the General Confederation of Italian Industry (Confindustria) have signed⁹ a joint declaration calling for further simplification of the **Corporate Sustainability Reporting Directive (CSRD)**, including streamlined reporting standards and reduced information requirements.

UK updates

- A11. **HM Treasury** published¹⁰ a consultation to gather views on the value case for a UK Green Taxonomy as part of the UK's wider sustainable finance framework. Comments on the consultation are requested by 6 February 2025.

⁵ [Canada's First Sustainability Disclosure Standards to be Issued in December 2024](#)

⁶ [Revised Proposals Related to the Calculation Period for the Reporting of Metrics \(SSBJ\)](#)

⁷ [GRI and Sustainability Standards Board of Japan announce MoU](#)

⁸ [KPMG - The move to mandatory reporting Survey of Sustainability Reporting 2024](#)

⁹ [French, German and Italian businesses call for review and streamlining of CSRD and CSDDD](#)

¹⁰ Open consultation [UK Green Taxonomy](#)

- A12. The UK Government published¹¹ its strategy for improving the integrity of Voluntary Carbon Markets (VCMs). **The Department for Energy Security and Net Zero (DESNZ)** issued a policy paper containing six principles for the responsible use of carbon credits amongst companies. A consultation is planned in 2025 on the implement of these principles.
- A13. The **UK Sustainability Disclosures Policy and Implementation Committee (PIC)** met on 4 November 2024¹². The committee discussed the effective reporting date proposed for UK Sustainability Reporting Standards (UK SRS) and the general approach that the committee should take to the treatment of transition reliefs.
- A14. The **UK Sustainability Disclosure Technical Advisory Committee (TAC)** met¹³ on 5 December 2024. Please refer to the TAC Update paper of the UKEB 12 December 2024 public Board meeting.

¹¹ [UK government to boost carbon credit transparency](#)

¹² [4 November 2024: UK Sustainability Disclosures Policy and Implementation Committee \(PIC\) – summary minutes](#)

¹³ [UK Sustainability Disclosure TAC Meetings and Summaries](#)

Appendix B: Due Process Compliance Statement: Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures

The International Accounting Standards Board (IASB) published IASB/ED/2024/5 Amendments to IFRS 19 *Subsidiaries without Public Accountability: Disclosures*¹ (the Amendments) on 30 July 2024. The IASB comment period ended on 27 November 2024.

Influencing process

Project preparation

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Added to UKEB technical work plan [Due Process Handbook (Handbook) 4.30]	Mandatory	Project included in the UKEB published technical work plan	Complete: The Amendments were included in the UKEB technical work plan published in November 2023.

¹ The [ED](#) is available on the IASB website.

² In accordance with the [Due Process Handbook](#).

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Project Initiation Plan (PIP) [Handbook 5.4 to 5.8, A1 to A2 and A12 to A14]	Mandatory	PIP draft with project outline (background, scope, project objective) and approach for influencing (key milestones and timing)	<p>Complete: The Secretariat included mandatory milestones for the project and considered, as appropriate, other milestones and activities.</p> <p>The PIP was approved at the 28 June 2024 Board meeting.</p>
	Mandatory	Outreach plan for stakeholders and communication approach outlined	<p>Complete: The PIP (referred to above) included the plan and approach for targeted outreach.</p>
	Mandatory	Resources allocated	<p>Complete: One Project Manager and one Assistant Project Manager (0.5 FTE) with technical support and oversight from a Senior Project Director were allocated to the project.</p>

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Project Initiation Plan (PIP) [Handbook 5.4 to 5.8, A1 to A2 and A12 to A14] (continued)	Mandatory	Assessment of whether to set up an ad-hoc advisory group	Complete: Taking a proportionate approach, an ad-hoc advisory group was not considered necessary due to the narrow-scope nature of the Amendments.
	Mandatory	Assessment of whether PIP required updating	Complete: Monitored throughout the project, the nature and scope of which remained as proposed in the original PIP.
	Mandatory	UKEB Board public meeting held to approve PIP	Complete: The PIP was approved at the 28 June 2024 Board meeting .
Education sessions [Handbook 4.10]	Optional	Board provided with education sessions	Complete: No education session was provided to the Board. However, updates on the ED were included in the agenda papers as part of the IASB General Updates for UKEB October and December 2023 and, February , March , April , and May 2024 Board meetings for noting.

Desk-based research

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Desk-based research [Handbook 5.9 and A3]	Optional	Review of relevant documentation	<p>Complete: the Secretariat has reviewed:</p> <ul style="list-style-type: none"> • The IASB’s work on the project including the staff papers and the ED • The Basis for Conclusions to the ED • Draft views of other standard-setters i.e., FRC and European Financial Reporting Advisory Group (EFRAG) • IASB advisory group meetings: June 2024 Capital Markets Advisory Committee and Global Preparers Forum and September 2024 SME Implementation Group discussing the ED proposals (staff papers, meeting discussion and summary)

Outreach

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Outreach activities [Handbook 5.10 to 5.12 and A4 to A8]	Mandatory	Evidence of consultation	<p>Complete: Outreach activities focused on:</p> <ul style="list-style-type: none"> • Consultation with UKEB advisory groups, including the Financial Instruments Working Group and Rate-regulated Activities Technical AG. • One-to-one interviews with potentially affected preparers and users. • Obtaining responses to the Draft Comment letter (DCL). <p>The UKEB received two comment letters. The comment letters received were published on the UKEB website.</p>

Draft Comment Letter (DCL)

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
DCL published for comment (mandatory unless impracticable) [Handbook paragraphs 5.13 to 5.17 and A4(d)]	Mandatory	Comment period set for responses to DCL	Complete: The DCL was published for consultation for 47 days on 25 September 2024 (comment period deadline: 11 November 2024).
	Mandatory	Review and approval at a UKEB public meeting	Complete: The DCL was reviewed and approved at the Board meeting on 19 September 2024 , subject to revision after the meeting. The revision was approved by the Chair.
	Mandatory	DCL published on website for public consultation	Complete: The DCL was published on the UKEB website for public consultation on 25 September 2024 (comment period deadline: 11 November 2024).

Project finalisation and project closure

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Final Comment Letter (FCL) [Handbook paragraph 5.18 and A4(d)]	Mandatory	Public responses to DCL considered and published on website	Complete: The UKEB received two comment letters which were published on the UKEB website. All responses were assessed, reflected as appropriate in the FCL and summarised in the Feedback Statement.
	Mandatory	FCL approved by the UKEB in public meeting	Complete: A draft of the FCL was approved at the UKEB meeting on 28 November 2024.

	Mandatory	FCL submitted to the IASB and posted on UKEB website	Complete: Following Board approval, the letter was submitted to the IASB on 28 November 2024 and posted on the UKEB website.
Feedback Statement [Handbook 5.19 to 5.22 and A9 to A11]	Mandatory	Feedback Statement approved for publication by the UKEB in a public meeting	Complete: A draft of the Feedback Statement was presented and approved at the UKEB meeting on 28 November 2024.
	Mandatory	Feedback Statement published on the UKEB website	Complete: Following Board approval, the final version of the Feedback Statement was published on the UKEB website on 28 November 2024.
Due Process Compliance Statement (DPCS) [Handbook 5.23 to 5.26 and A12 to A14]	Mandatory	DPCS approved by the UKEB in public meeting	Pending: A draft DPCS was presented for feedback at the UKEB meeting on 28 November 2024. [The final DPCS was presented, for noting, at the UKEB 12 December 2024 meeting.]
	Mandatory	DPCS published on the UKEB website	Pending: [Following Board approval, the final version of the DPCS was published on the UKEB website after the 12 December 2024 Board meeting.]

Ongoing communications

Step	Mandatory / optional ²	Metrics or evidence	UKEB Secretariat comments
Public Board meetings [Handbook 4.10]	Mandatory	UKEB public meetings held to discuss technical project	<p>Complete:</p> <p>The board received updates on the project: at its October and December meetings in 2023 and at its February, March, April, and May meetings in 2024.</p> <p>The Board approved the PIP at its meeting on 28 June 2024, the DCL at its meeting on 19 September 2024 and the FCL and Feedback Statement at its meeting on 28 November 2024.</p>
Secretariat papers [Handbook 4.20]	Mandatory	Board meeting papers posted and publicly available usually no later than 5 working days before a Board meeting.	<p>Complete:</p> <p>The UKEB’s meeting papers were published on the UKEB website 5 working days before the public meetings. Meeting minutes and recordings were made publicly available via the UKEB website.</p>
Project webpage [Handbook 4.25(b)]	Mandatory	Project webpage contains a project description with up-to-date information on the project.	<p>Complete: The project webpage has been updated regularly on a timely basis.</p>
Subscriber Alerts [Handbook 4.24]	Optional	Evidence that subscriber alerts have occurred	<p>Complete: Subscribers were alerted via email 5 days before each Board meeting, with links to the agenda, papers and the option to dial in to observe the discussion.</p>

News Alerts [Handbook 4.24]	Optional	News Alert to announce publication of key documents	Complete: A News Alert was published on 25 September 2024 to announce the publication of the DCL. Further News Alerts were published during October 2024 and on 1 November 2024 calling for comments. A News Alert was published on 29 November 2024 alerting stakeholders to the FCL and Feedback Statement.
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Conclusion
This project complies with the applicable due process steps, as set out in the December 2022 UKEB Due Process Handbook.

Appendix C: Due Process Compliance Statement: *Climate-related and Other Uncertainties in the Financial Statements* – Proposed illustrative examples.

The International Accounting Standards Board (IASB) published IASB/ED/2024/6 *Climate-related and Other Uncertainties in the Financial Statements - Proposed illustrative examples* on 31 July 2024. The IASB comment period ended on 28 November 2024.

Influencing process

Project preparation

Step	Mandatory / optional ¹	Metrics or evidence	UKEB Secretariat comments
Added to UKEB technical work plan [Due Process Handbook (Handbook) 4.30]	Mandatory	Project included in the UKEB published technical work plan	Complete: The Amendments were included in the UKEB technical work plan published in April 2023 .

¹ In accordance with the [Due Process Handbook](#).

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
Project Initiation Plan (PIP) [Handbook 5.4 to 5.8, A1 to A2 and A12 to A14]	Mandatory	PIP draft with project outline (background, scope, project objective) and approach for influencing (key milestones and timing)	Complete: The Secretariat included mandatory milestones for the project and considered, as appropriate, other milestones and activities. The PIP was approved at the 18 July 2024 Board meeting .
	Mandatory	Outreach plan for stakeholders and communication approach outlined	Complete: The PIP (referred to above) included the outreach plan and approach.
	Mandatory	Resources allocated	Complete: One Project Director, and one Assistant Project Manager (0.5 FTE) with technical support from another Project Director were allocated to the project.

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
Project Initiation Plan (PIP) [Handbook 5.4 to 5.8, A1 to A2 and A12 to A14] (continued)	Mandatory	Assessment of whether to set up an ad-hoc advisory group	Complete: Taking a proportionate approach, an ad-hoc advisory group was not considered necessary due to the narrow-scope nature of the Amendments.
	Mandatory	Assessment of whether PIP required updating	Complete: Monitored throughout the project, the nature and scope of which remained as proposed in the original PIP.
	Mandatory	UKEB Board public meeting held to approve PIP	Complete: The PIP was approved at the 18 July 2024 Board meeting .
Education sessions [Handbook 4.10]	Optional	Board provided with education sessions	Complete: The Board was provided with an education session on the proposed amendments at its 18 July 2024 private Board meeting .

Desk-based research

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
<p>Desk-based research [Handbook 5.9 and A3]</p>	<p>Optional</p>	<p>Review of relevant documentation</p>	<p>Complete: the Secretariat has reviewed:</p> <ul style="list-style-type: none"> • The IASB’s work on the project, including the staff papers and the ED • The Basis for Conclusions to the ED • Other educational material and webcast published by the IASB on their project webpage • Other standard-setters’ views • Accounting manuals and press releases for guidance and illustrative examples

Outreach

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
Outreach activities [Handbook 5.10 to 5.12 and A4 to A8]	Mandatory	Evidence of consultation	<p>Complete: Outreach activities focused on:</p> <ul style="list-style-type: none"> • Consultation with UKEB Advisory Groups, including with the Sustainability Working Group. • One-to one interviews with preparer and user industry bodies and an interview with a user. • Obtaining responses to the Draft Comment Letter (DCL). <p>The UKEB received three comment letters. One comment letter was submitted on a confidential basis and two letters were published on the UKEB website.</p>

Draft Comment Letter (DCL)

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
DCL published for comment (mandatory unless impracticable) [Handbook paragraphs 5.13 to 5.17 and A4(d)]	Mandatory	Comment period set for responses to DCL	<p>Complete: The DCL was published for consultation for 47 days on 25 September 2024 (comment period deadline: 11 November 2024).</p>
	Mandatory	Review and approval at a UKEB public meeting	<p>Complete: The DCL was reviewed and approved at the Board meeting on 19 September 2024, subject to revision after the meeting. The revision was approved by the Chair.</p>

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
	Mandatory	DCL published on website for public consultation	Complete: The DCL was published on the UKEB website for public consultation on 25 September 2024 (comment period deadline: 11 November 2024).

Project finalisation and project closure

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
Final Comment Letter (FCL) [Handbook paragraph 5.18 and A4(d)]	Mandatory	Public responses to DCL considered and published on website	Complete: The UKEB received three comment letters, two were published on the UKEB website as one was sent on a confidential basis. All responses were assessed, reflected as appropriate in the FCL and summarised in the Feedback Statement.
	Mandatory	FCL approved by the UKEB in public meeting	Complete: A draft of the FCL was approved at the UKEB meeting on 28 November 2024.
	Mandatory	FCL submitted to the IASB and posted on UKEB website	Complete: Following Board approval, the letter was submitted to the IASB on 29 November and posted on the UKEB website.
Feedback Statement [Handbook 5.19 to 5.22 and A9 to A11]	Mandatory	Feedback Statement approved for publication by the UKEB in a public meeting	Complete: A draft of the Feedback Statement was presented and approved at the UKEB meeting on 28 November 2024.

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
	Mandatory	Feedback Statement published on the UKEB website	Complete: Following Board approval, the final version of the Feedback Statement was published on the UKEB website.
Due Process Compliance Statement (DPCS) [Handbook 5.23 to 5.26 and A12 to A14]	Mandatory	DPCS approved by the UKEB in public meeting	Pending: A draft DPCS was presented for feedback at the UKEB meeting on 28 November 2024. [The final DPCS was presented, for noting, at the UKEB 12 December 2024 meeting.]
	Mandatory	DPCS published on the UKEB website	Pending: [Following Board approval, the final version of the DPCS was published on the UKEB website after the 12 December 2024 Board meeting.]

Ongoing communications

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
Public Board meetings [Handbook 4.10]	Mandatory	UKEB public meetings held to discuss technical project	<p>Complete:</p> <p>The board received various updates on the project: at its April, June, October meetings in 2023 and at January, February, April, May, June, October meetings in 2024.</p> <p>The Board approved the PIP at its meeting on 18 July 2024, the DCL at its meeting on 19 September 2024, and the FCL and Feedback Statement at its meeting on 28 November 2024.</p>
Secretariat papers [Handbook 4.20]	Mandatory	Board meeting papers posted and publicly available usually no later than 5 working days before a Board meeting.	<p>Complete:</p> <p>The UKEB’s meeting papers were published on the UKEB website 5 working days before the public meetings. Meeting minutes and recordings were made publicly available via the UKEB website.</p>

Step	Mandatory / optional	Metrics or evidence	UKEB Secretariat comments
Project webpage [Handbook 4.25(b)]	Mandatory	Project webpage contains a project description with up-to-date information on the project.	<p>Complete: The project webpage has been updated regularly on a timely basis.</p>

<p>Subscriber Alerts [Handbook 4.24]</p>	<p>Optional</p>	<p>Evidence that subscriber alerts have occurred</p>	<p>Complete: Subscribers were alerted via email 5 days before each Board meeting, with links to the agenda, papers, and the option to dial in to observe the discussion.</p>
<p>News Alerts [Handbook 4.24]</p>	<p>Optional</p>	<p>News Alert to announce publication of key documents</p>	<p>Complete: A News Alert was published on 26 September 2024 to announce the publication of the DCL. Further News Alerts were published on 3, 10, 18, 21, 25, 29, 30 October and 1 November 2024, and calling for comments.</p> <p>Complete: A News Alert was published on 3 December 2024 alerting stakeholders to the FCL and Feedback Statement.</p>

<p>Conclusion</p>
<p>This project complies with the applicable due process steps, as set out in the December 2022 UKEB Due Process Handbook.</p>

Appendix D: Interpretations Committee Update

UKEB Project Status: Monitoring IASB Next Milestone: N/A	
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Background

- D1. The UKEB's Due Process Handbook notes that the UKEB expects to respond to a limited number of tentative agenda decisions published by the IFRS Interpretations Committee (Interpretations Committee). Some factors to consider when deciding whether to respond may be:
- a) the degree of impact of the tentative agenda decision on UK companies (for example, in cases where the tentative agenda decision is expected to affect a significant number of UK companies);
 - b) disagreement with the Interpretations Committee's analysis; or
 - c) usefulness of the explanations and clarifications included in the tentative agenda decision.
- D2. The Interpretations Committee met on 26 November 2024. The next Interpretations Committee meeting is on 11 - 12 March 2025.
- D3. The most recent Interpretations Committee meeting did not give rise to any significant changes to the tentative conclusions and tentative agenda decisions presented in the previous UKEB Interpretations Committee Update.
- D4. At the time of writing, no new matters have been received by the Interpretations Committee.

Appendix E: List of active IASB projects

This Appendix provides a list of all active IASB projects¹, including links to the IASB project page and, where relevant, to the UKEB project page and any UKEB reports or comment letters. Items highlighted in grey are changed from the last report.

List of IASB projects	
<u>Amortised Cost Measurement</u>	
UKEB Project Status: Monitoring IASB Next Milestone: Review Research February 2025	
<u>Business Combinations – Disclosures, Goodwill and Impairment</u>	
UKEB Project Status: Monitoring IASB Next Milestone: Exposure Draft Feedback December 2024	UKEB project page (Influencing) UKEB Project Initiation Plan (Published March 2024) UKEB Draft Comment Letter (Published May 2024) UKEB Final Comment Letter (Published July 2024) UKEB Feedback Statement (Published July 2024) UKEB Due Process Compliance Statement (Published September 2024)

¹ This list does not include projects related to the IFRS Interpretations Committee or IASB’s projects outside the UKEB’s work remit (such as the Second Comprehensive Review of the *IFRS for SMEs* Accounting Standard).

List of IASB projects	
	<p>UKEB project page (Discussion Paper) UKEB Final comment Letter on the Discussion Paper (Published January 2021) UKEB Feedback Statement (Published March 2021) UKEB Report: Subsequent Measurement of Goodwill - A Hybrid Model (Published September 2022)</p>
Climate-related and Other Uncertainties in the Financial Statements	
<p>UKEB Project Status: Influencing IASB Next Milestone: Exposure Draft Feedback February 2025 Submit letter by: 28/11/24</p>	<p>UKEB project page UKEB Project Initiation Plan (Published July 2024) UKEB Draft Comment Letter (Published September 2024) UKEB Final Comment Letter (Published December 2024) UKEB Feedback Statement (Published December 2024)</p>
Dynamic Risk Management	
<p>UKEB Project Status: Monitoring IASB Next Milestone: Exposure Draft H1 2025</p>	

List of IASB projects	
<u>Equity Method</u>	
<p>UKEB Project Status: Influencing</p> <p>IASB Next Milestone: Exposure Draft Feedback Q2 2025</p> <p>Submit letter by: 20/01/25</p>	<p>UKEB project page</p> <p>UKEB Project Initiation Plan (Published October 2024)</p> <p>UKEB Draft Comment Letter (Published October 2024)</p>
<u>Financial Instruments with Characteristics of Equity</u>	
<p>UKEB Project Status: Monitoring</p> <p>IASB Next Milestone: Final Amendments 2026</p>	<p>UKEB project page</p> <p>UKEB Project Initiation Plan (Published October 2023)</p> <p>UKEB Draft Comment Letter (Published February 2024)</p> <p>UKEB Final Comment Letter (Published April 2024)</p> <p>UKEB Feedback Statement (Published April 2024)</p> <p>UKEB Due Process Compliance Statement (Published April 2024)</p>

List of IASB projects	
<u>Intangible Assets</u>	
<p>UKEB Project Status: Monitoring</p> <p>IASB Next Milestone: Review Research February 2025</p>	<p>UKEB project page</p> <p>Accounting for Intangibles a Survey of Users' Views' (Published May 2024)</p> <p>Accounting for Intangibles a Quantitative Analysis of UK Financial Reports (Published May 2024)</p> <p>UKEB Project Initiation Plan Updated (Published June 2023)</p> <p>Accounting for Intangibles UK Stakeholders' Views' (Published 2023)</p>
<u>Post-implementation Review of IFRS 16–Leases</u>	
<p>UKEB Project Status: Monitoring</p> <p>IASB Next Milestone: Request for Information H1 2025</p>	
<u>Power Purchase Agreements</u>	
<p>UKEB Project Status: Influencing</p> <p>IASB Next Milestone: Final Amendments December 2024</p>	<p>UKEB project page</p> <p>UKEB Project Initiation Plan (Published April 2024)</p> <p>UKEB Draft Comment Letter (Published June 2024)</p>

List of IASB projects	
	<p>UKEB Final Comment Letter (Published August 2024)</p> <p>UKEB Feedback Statement (Published August 2024)</p> <p>UKEB Due Process Compliance Statement (Published September 2024)</p>
<u>Provisions—Targeted Improvements</u>	
<p>UKEB Project Status: Influencing</p> <p>IASB Next Milestone: Exposure Draft Feedback H1 2025</p> <p>Submit letter by: 12/03/25</p>	<p>UKEB project page</p> <p>UKEB Project Initiation Plan (Published October 2024)</p>
<u>Rate-regulated Activities</u>	
<p>UKEB Project Status: Monitoring</p> <p>IASB Next Milestone: IFRS Accounting Standard H2 2025</p>	<p>UKEB project page (Pre-endorsement)</p> <p>UKEB Preliminary Economic Assessment (Published April 2024)</p> <p>UKEB letter to the IASB (Published July 2024)</p> <p>UKEB Secretariat’s top-down approach (Published July 2024)</p> <p>UKEB project page (Influencing)</p> <p>UKEB Draft Comment Letter (Published July 2021)</p> <p>UKEB Final Comment Letter (Published August 2021)</p>

List of IASB projects	
	UKEB Feedback Statement (Published April 2022)
<u>Statement of Cash Flows and Related Matters</u>	
UKEB Project Status: Monitoring IASB Next Milestone: Review Research February 2025	
<u>Translation to a Hyperinflationary Presentation Currency (IAS 21)</u>	
UKEB Project Status: Monitoring [UKEB Deferred Project] IASB Next Milestone: Exposure Draft Feedback Q2 2025	
<u>Updating IFRS 19 Subsidiaries without Public Accountability: Disclosures</u>	
UKEB Project Status: Influencing IASB Next Milestone: Exposure Draft Feedback January 2025 Submit letter by: 27/11/24	UKEB project page UKEB Project Initiation Plan (Published July 2024) UKEB Draft Comment Letter (September 2024) UKEB Final Comment Letter (Published November 2024) UKEB Feedback Statement (Published November 2024)