

UKEB Workplan—Endorsement Projects							21 April 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<b>Major</b>									
<a href="#">IFRS 17 Insurance Contracts (incorporates 2021 amendment Initial Application of IFRS 17 and IFRS 9—Comparative Information)</a>	05/2017 25/06/20	<a href="#">DECA Published</a> 11/11/21	01/01/23	<b>Board:</b> ECA & FBS	<b>Board:</b> Adoption decision, DPCS for noting				
<b>Narrow-scope amendments</b>									
<a href="#">Annual Improvements to IFRS 2018–2020</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22	<b>Board:</b> DPCS for noting					
<a href="#">Onerous Contracts—Cost of Fulfilling a Contract (Amendments to IAS 37)</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22	<b>Board:</b> DPCS for noting					
<a href="#">Property, Plant and Equipment: Proceeds before Intended Use (Amendments to IAS 16)</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22	<b>Board:</b> DPCS for noting					
<a href="#">Reference to the Conceptual Framework (Amendments to IFRS 3)</a>	14/05/20	DECA comment period ended 30/11/21	01/01/22	<b>Board:</b> DPCS for noting					

## UKEB Workplan—Endorsement Projects - Continued

13 April 2022

Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<a href="#">Classification of Liabilities as Current or Non-Current (Amendments to IAS 1)</a> <a href="#">Deferral of Effective Date Amendment</a>	23/01/20 15/07/20		TBC (see influencing project below)						
<a href="#">Accounting Policies and Accounting Estimates (Amendments to IAS 8)</a>	12/02/21		01/01/23		<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DECA</i>	<i>Public consultation</i>	<i>Public consultation</i>	<i>Public consultation</i>
<a href="#">Disclosure Initiative— Accounting Policies (Amendments to IAS 1)</a>	12/02/21		01/01/23		<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DECA</i>	<i>Public consultation</i>	<i>Public consultation</i>	<i>Public consultation</i>
<a href="#">Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction (Amendments to IAS 12)</a>	07/05/21		01/01/23		<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DECA</i>	<i>Public consultation</i>	<i>Public consultation</i>	<i>Public consultation</i>

UKEB Workplan—Influencing Projects							13 April 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<b>Major</b>									
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UKEB Workplan—Influencing Projects							13 April 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<b>Narrow-scope amendments</b>									
<a href="#">ED Non-Current Liabilities with Covenants (Amendments to IAS 1)</a>	19/11/21	UKEB FCL and FBS published	IASB comment period ends 21/03/22	<b>Board:</b> <i>DPCS for noting</i>					
<a href="#">ED Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)</a>	26/11/21	UKEB FCL and FBS published	IASB comment period ends 28/03/22	<b>Board:</b> <i>DPCS for noting</i>					

UKEB Workplan—Influencing ISSB Projects*							13 April 2022		
Project	Issued	Last milestone achieved	Status / Effective Date	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<b>Major</b>									
ED1: General	31/03/22	ISSB ED published	ISSB comment period ends 29/07/22	<b>Board:</b> <i>Approve PIP</i>	<b>Board:</b> <i>Approve DCL(s)**</i>	<i>Public consultation</i>	<b>Board:</b> <i>Approve FCL(s)**</i>		
ED 2: Climate									

\* Per the 2022 UKEB Regulatory Strategy: This project assesses any overlaps on IASB Standards from the ISSB issued Exposure Drafts.

\*\* If it is determined that there is limited overlap with the IFRS S2, a single letter will be submitted the ISSB on IFRS S1, incorporating any relevant areas from IFRS S2.

UKEB Workplan—Research for Influencing Projects							13 April 2022		
Project	Started	Last milestone achieved	Target Completion	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<a href="#">Research on subsequent measurement of goodwill to support IASB redeliberations on DP Business Combinations, Disclosures, Goodwill and Impairment</a>	27/10/21	<a href="#">Initial research published and shared with IASB 17/12/21</a>	June 2022			<b>Board:</b> <i>Approve Research Paper for publication</i>			

UKEB Workplan—Thought Leadership Projects							13 April 2022		
Project	Started	Current Activity	Target Completion	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022
<b>Major Projects</b>									
<a href="#">UKEB Proactive Research: Intangibles</a>	27/10/21	Research Underway	H2 2023				<b>Board:</b> <i>Approve Draft Report</i>	<i>Public consultation</i>	<b>Board:</b> <i>Approve Final Report</i>

UKEB Workplan—Monitoring Influencing Projects		13 April 2022
Project	Comments from IASB work plan 10/02/22	Last milestone achieved
ED Disclosure Initiative—Subsidiaries without public accountability	ED feedback expected April 2022	Submitted comment letter 24/02/21
RfI Post-implementation Review of IFRS 9—Classification and Measurement	Feedback Statement Q3 2022	Submitted comment letter 28/01/22
ED Disclosure Requirements in IFRS Standards—A Pilot Approach (IFRS 13 & IAS 19)	ED feedback expected May 2022	Submitted comment letter 17/12/21
RfI IASB Third Agenda Consultation published on 30/03/21 Comment period ended 27/09/21	Feedback Statement expected Q3 2022	Submitted comment letter 23/09/21
ED Lack of Exchangeability (Amendments to IAS 21) published on 20/04/21 Comment period ended 01/09/21	Decide project direction Q3 2022	Submitted comment letter 31/08/21
DP Business Combinations under Common Control published on 30/11/20 Comment period ended 01/09/21	Decide project direction	Submitted comment letter 26/08/21
ED Rate-regulated Activities published on 28/01/21 Comment period ended 01/07/21	Waiting publication of Standard	Submitted comment letter 30/07/21
RfI Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12 published on 09/12/20 Comment period ended 10/05/21	RfI Feedback Statement expected June 2022	Submitted comment letter 21/05/21
ED Lease Liability in a Sale and Leaseback ( <i>Proposed amendment to IFRS 16</i> ) published on 27/11/20 Comment period ended 29/03/21	Waiting publication of Amendment Q3 2022	Submitted comment letter 26/03/21
DP Business Combinations: Disclosures, Goodwill and Impairment published on 19/03/20 Comment period ended 31/12/20	Decide project direction H2 2022	Submitted comment letter 29/01/21
ED General Presentation and Disclosures published on 17/12/19 Comment period ended 30/09/20	Waiting publication of Standard	Submitted comment letter 30/09/20

## Glossary:

DECA: Draft Endorsement Criteria Analysis

DCL: Draft Comment Letter

DP: Discussion Paper

DPCS: Due Process Compliance Statement

ECA: Endorsement Criteria Analysis

ED: Exposure Draft

FBS: Feedback Statement

FCL: Final Comment Letter

IASB: International Accounting Standards Board

PIP: Project Initiation Plan

Rfi: Request for Information