

Tentative Agenda Decision

June 2026

Comments requested by 9 September 2026

IFRS Interpretations Committee (IFRS IC)

Management-defined Performance Measures – Hypothetical Income and Expenses

The IFRS Interpretations Committee Tentative Agenda Decision can be accessed on the website of the IFRS Foundation using the following link:

[Tentative Agenda Decision and comment letters: Management-defined Performance Measures – Hypothetical Income and Expenses \(IFRS 18\)](#)

The AASB requests that if Australian stakeholders respond to the IFRS IC's Tentative Agenda Decision, they also send the AASB a copy of their comments.