

Power Purchase Agreements

The IASB project Power Purchase Agreements can be accessed on the website of the International Financial Reporting Foundation (IFRS) using the following link:

[IFRS - Power Purchase Agreements](#)

The AASB submitted a joint letter with the Canadian Accounting Standards Board to highlight that the IASB should focus on investors' needs when deciding on the project direction. The joint submission urges the IASB to not separate the work on physical power purchase agreements from virtual power purchase agreements as economically, the two contracts are very similar.