
IASB[®] meeting

Date	December 2024
Project	IFRS Accounting Taxonomy
Topic	Cover note
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB[®] *Update*.

Objective of this paper

1. At this meeting we will discuss the comment letter feedback on two proposed updates to the IFRS[®] Accounting Taxonomy:
 - (a) Proposed Update 2 *Contracts for Renewable Electricity*; and
 - (b) Proposed Update 3 *IFRS 19 Subsidiaries without Public Accountability: Disclosures, Amendments to the Classification and Measurement of Financial Instruments and Annual Improvements*.
2. The following papers have been prepared for this meeting:
 - (a) Agenda Paper 25A: Feedback on Proposed IFRS Taxonomy Update—*Contracts for Renewable Electricity*; and
 - (b) Agenda Paper 25B: Feedback on Proposed IFRS Taxonomy Update—*IFRS 19 Subsidiaries without Public Accountability: Disclosures, Amendments to the Classification and Measurement of Financial Instruments and Annual Improvements*.
3. The staff is not asking the IASB to make any decisions at this meeting.