

## AGENDA

<b>Date</b>	<b>08 November 2024</b>
<b>Location</b>	<b>Hybrid Meeting</b>

Time	Agenda item	Agenda ref.
08:55 – 09:00 [5 minutes]	<b>Welcome</b>	
09:00 – 09:30 [30 minutes]	<b>IASB Update</b>	AP1
<p><b>Exposure Draft Climate-related and Other Uncertainties in the Financial Statements</b></p> <p><b>Description</b></p> <p>The staff will seek feedback from CMAC members on the exposure draft proposing examples illustrating the application of the requirements in IFRS Accounting Standards to report the effects of climate-related and other uncertainties in financial statements.</p>		
09:30 – 11:00 [90 minutes]	<b>Background</b>	AP2
<p>In March 2023, the IASB started a project to explore targeted actions to improve the reporting of the effects of climate-related and other uncertainties in the financial statements. In September 2023, following research, the IASB decided to take several actions to respond to concerns from stakeholders that information about the effects of climate-related and other uncertainties in the financial statements was sometimes insufficient or appeared to be inconsistent with information entities provide outside the financial statements, particular in other general purpose financial reports. These actions included publishing an exposure draft in July 2024 proposing eight examples illustrating how applying the requirements in IFRS Accounting Standards results in an entity disclosing information about the effects of climate-related and other uncertainties in the financial statements. This exposure draft is open for comment until 28 November 2024.</p>		

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Time	Agenda item	Agenda ref.
11:00 – 11:15 [15 minutes]	<b>Coffee break</b>	
	<b>Post-implementation Review of IFRS 16 Leases</b>	
	<b>Description</b>	
11:15 – 12:45 [90 minutes]	The staff will ask CMAC members to share their views on the experience of applying (the application of) IFRS 16, as well as on matters that members think the IASB should consider for the Post-implementation Review (PIR) of these requirements.	AP3
	<b>Background</b>	
	In June 2024, the IASB commenced the PIR of IFRS 16. The discussion at this CMAC meeting is part of the outreach the IASB is performing to assist in identifying matters on which it will consult publicly in the forthcoming request for information.	

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	<p><b>Equity Method</b></p> <p><b>Description</b></p> <p>The staff will provide an overview of the Exposure Draft and ask members their preliminary views on the questions included in the Invitation to Comment and the expected effects (costs and benefits) of the proposals.</p>	
12:45 – 13:15 [30 minutes]	<p><b>Background</b></p> <p>The Exposure Draft addresses application questions, mostly related with measurement, with the equity method in <i>IAS 28 Investments in Associates and Joint Ventures</i>.</p> <p>The Exposure Draft also reorders the requirements to improve the understandability of IAS 28.</p>	AP4
13:15 – 14:15 [60 minutes]	<p><b>Lunch break (in-person attendees are welcome to join in for catered lunch)</b></p>	

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	<b>Statement of Cash Flows and Related Matters Project</b>	
	<b>Description</b>	
	The staff will consult CMAC members on their use of cash flow information in practice, exploring the topics discussed in the June 2024 joint CMAC-GPF meeting in further detail. The staff seek to better understand the prevalence of issues with the statement of cash flows and related information. The input from members will contribute to the IASB deciding on the scope of the project.	
14:15 – 15:15 [60 minutes]	<b>Background</b>	AP5
	In September 2024 the IASB moved the project on the statement of cash flows and related matters from its research pipeline to its research work plan. The staff are gathering evidence on the prevalence of the perceived issues identified in the IASB's Third Agenda Consultation and the feasibility of developing solutions in a timely manner. Research of current practice and outreach with stakeholders will form an important part of this evidence which the IASB will use to decide the scope of the project.	
<b>End of public meeting</b>		