

IFRS[®] Interpretations Committee Meeting

Date **26 November 2024**

Location **IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD**

Agenda timings or topics may change as the meeting progresses.

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Tuesday 26 November

Time (UK)	Agenda ref	Agenda item
10.05– 10.05	1	Introduction
10.05– 10.55	2A	Assessing Indicators for Hyperinflationary Economies (IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i>) Initial consideration
10.55– 11.35	2B	IAS 29—Feedback Input to IASB
11.35– 11.40		Break
11.40– 12.40	3	Recognition of Intangible Assets Resulting from Climate-related Commitments (IAS 38 <i>Intangible Assets</i>) Initial consideration
12.40– 13.25		Lunch
13.25– 13.45	4	Classification of Cash Flows related to Variation Margin Calls on ‘Collateralised-to-Market’ Contracts (IAS 7 <i>Statement of Cash Flows</i>) Comment letters on tentative agenda decision
13.45– 14.45	5	Statement of Cash Flows and Related Matters Input on IASB project
14.45– 14.50		Break

Time (UK)	Agenda ref	Agenda item
14.50– 15.50	6	Amortised Cost Measurement Input on IASB project
15.50– 16.50	7	Climate-related and Other Uncertainties in the Financial Statements Input on IASB project
16.50– 16.55		Break
16.55– 17.25	8 9	Administrative session <ul style="list-style-type: none"> • Changes to Agenda Decisions due to IFRS 18 • IFRS Interpretations Committee Work in Progress