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## IFRS® Interpretations Committee meeting

Date	<b>September 2024</b>
Project	<b>IFRS Interpretations Committee Work in Progress</b>
Topic	<b>Update</b>
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee). This paper does not represent the views of the International Accounting Standards Board (IASB), the Committee or any individual member of the IASB or the Committee. 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*. The Committee's technical decisions are made in public and are reported in IFRIC® *Update*.

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## Objective of this paper

1. The objective of this paper is to update the IFRS Interpretations Committee (Committee) on the status of matters the Committee will not discuss at its September 2024 meeting. We have split the work in progress into ongoing matters and new matters.

## Ongoing matters

2. The Committee published one tentative agenda decision in [June 2024](#)— *Classification of Cash Flows related to Variation Margin Calls on 'Collateralised-to-Market' Contracts* (IAS 7 *Statement of Cash Flows*). The comment period for the tentative agenda decisions ended on 19 August 2024. We will present our analysis of comments on this tentative agenda decision at a future meeting.

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## New matters

3. The following table summarises matters received but not yet presented to the Committee. We are currently in the process of analysing these matters, the requests for which are available on our website.

Topic	Brief description
<a href="#">Recognition of intangible assets resulting from climate-related commitments</a>	Whether (and if so, how) an entity recognises an intangible asset that may result from an entity's climate-related commitments.

4. This paper excludes requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or other parties to define the request more clearly.

### Question for the Committee

Does the Committee have any questions or comments?