

Date	14 March 2025
Location	Virtual Meeting

AGENDA

Time	Agenda item	Agenda ref.
11:00 – 11:05 [5 minutes]	Introduction and welcome	NA
11:05 – 11:30 [25 minutes]	IASB Update	AP1
	Financial Instruments with Characteristics of Equity	
	Description	
	The staff will seek CMAC members' views on the: <ul style="list-style-type: none"> potential changes to the proposed amendments related to presentation and disclosures in response to the feedback on the Exposure Draft Financial Instruments with Characteristics of Equity; and timing of finalising these amendments. 	
11:30 – 12:30 [60 minutes]	Background	AP2
	In May 2024, the IASB considered a high-level summary of the feedback on the Exposure Draft Financial Instruments with Characteristics of Equity, which aimed to improve the information that companies provide in their financial statements about financial instruments they have issued and to address challenges with applying IAS 32 <i>Financial Instruments: Presentation</i> . The Exposure Draft included proposals related to presentation and disclosures which were generally supported by investors. In October 2024, the IASB started its redeliberations on these two topics and considered whether the benefits of improved financial reporting would outweigh the costs of providing that information. At a future IASB meeting, the IASB will complete its redeliberations on these topics and also consider whether to expedite the amendments related to presentation and disclosures, before finalising the amendments related to classification.	

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	Statement of Cash Flows and Related Matters Project	
	Description	
	The staff will provide an update on the project to CMAC members with a focus on the following areas:	
12:30 – 13:15 [45 minutes]	<ul style="list-style-type: none"> the findings from its initial research, which included outreach meetings with CMAC members conducted at the end of 2024 and early 2025; and next steps for the project 	AP3
	The staff will also seek members views on the research findings relevant to developing a project plan.	
	Background	
	Following the November 2024 CMAC meeting, the project team conducted targeted outreach with CMAC members before the close of 2024 and early 2025 to better understand the issues they face in the use of the information presented in the Statement of Cash Flows. The summary of the feedback gathered from this outreach will be discussed by the IASB at the March 2025 meeting.	
	End of public meeting	