

AGENDA

Date	28 March 2025
Location	Hybrid Meeting

Time	Agenda item	Agenda ref.
09:30 – 09:35 [5 minutes]	Introduction and welcome Presenters: Ian Bishop and Bertrand Perrin	NA
09:35 – 10:30 [55 minutes]	IASB and IFRS Interpretations Committee Updates 1. IASB Update	
09:35 – 10:05 [30 minutes]	Presenter: Bertrand Perrin 2. Update on Climate-related and Other Uncertainties in the Financial Statements	
10:05 – 10:15 [10 minutes]	Presenters: Gustavo Olinda, Karen Robson 3. IFRS Interpretations Committee Update	AP1a
10:15 – 10:30 [15 minutes]	Follow-up on issues discussed at the last meetings. Presenter: Bruce Mackenzie	
10:30 – 10:40 [10 minutes]	Break	

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	<p>Financial Instruments with Characteristics of Equity</p> <p>Description</p> <p>The staff will seek GPF members' views on the:</p> <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. 	
10:40 – 11:40 [60 minutes]	<p>Background</p> <p>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.</p>	AP2

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	<p>Intangible Assets</p> <p>Description</p> <p>The staff will provide an update on the project to GPF members with a focus on the following areas:</p> <ul style="list-style-type: none"> summary of the feedback gathered from preparers during outreach conducted in Q4 2024 and how that feedback will be used by the IASB summary of feedback gathered from other stakeholders next steps and the project plan <p>Background</p> <p>The project team conducted outreach with stakeholders during 2024 and early 2025 which included group meetings with preparers from various jurisdictions and industries. The team also gathered input from stakeholders via two surveys that were launched in October 2024. The summary of the feedback gathered from this outreach was discussed by the IASB at the February 2025 meeting.</p>	AP3
11:40 – 12:25 [45 minutes]		
12:25 – 13:25 [60 minutes]	Lunch break	

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	Statement of Cash Flows and Related Matters Project	
	Description	
	The staff will provide an update on the project to GPF members with a focus on the following areas:	
13:25 – 14:10 [45 minutes]	<ul style="list-style-type: none"> summary of the feedback gathered from GPF members during outreach meetings conducted at the end of 2024 and early 2025 summary of feedback gathered from other stakeholders next steps and the project plan 	AP4
	Background	
	Following the November 2024 GPF meeting, the project team conducted targeted outreach with GPF members before the close of 2024 and early 2025 to better understand the issues they face in the preparation 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.	
14:10 – 14:40 [30 minutes]	ISSB Update	AP1b
	End of public meeting	