

Staff paper

Agenda reference: 6

IFRS® Interpretations Committee meeting

Date March 2025

Project IFRS Interpretations Committee Work in Progress

Topic Update

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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*.

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 March 2025 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published a tentative agenda decision in November 2024—Assessing Indicators of Hyperinflationary Economies (IAS 29 Financial Reporting in Hyperinflationary Economies). The comment period for this tentative agenda decision ended on 3 February 2025. The Committee will discuss our analysis of comments on this tentative agenda decision at a future meeting.



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New matters

- 3. There are no new matters that have not yet been presented to the Committee.
- 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.

Questions for the Committee

Does the Committee have any questions or comments?