
IFRS® Interpretations Committee meeting

Date	March 2024
Project	IFRS Interpretations Committee Work in Progress
Topic	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 March 2024 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published two tentative agenda decisions in [November 2023](#)—*Climate-related Commitments (IAS 37 Provisions, Contingent Liabilities and Contingent Assets)* and *Disclosure of Revenues and Expenses for Reportable Segments (IFRS 8 Operating Segments)*. The comment period for these two tentative agenda decisions ended on 5 February 2024.
3. The Committee will discuss our analysis of comments on:
 - (a) *Climate-related Commitments (IAS 37)* at this meeting; and
 - (b) *Disclosure of Revenues and Expenses for Reportable Segments (IFRS 8)* at a future meeting.

New matters

4. The following table summarises any 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
Classification of Cash Flows related to Margin Calls	<p>How an entity presents cash flows related to margin calls on centrally cleared ‘collateralised-to-market’ derivative contracts in the statement of cash flows.</p> <p>The derivative contracts in question are commitments to purchase or sell commodities at a predetermined price at specified time in the future.</p>

5. 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?