
IASB[®] Meeting

Date **July 2025**
Project **Statement of Cash Flows and Related Matters**
Topic **Cover Paper**
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Introduction and purpose

1. At its May 2025 meeting the IASB discussed the topics it will include in the project plan and a draft timeline for work on the project. The IASB decided that it will assess potential ways to improve:
 - (a) the disaggregation of cash flow information in the financial statements;
 - (b) the reporting of information about non-cash transactions in the financial statements;
 - (c) the transparency of information communicated about cash flow measures not specified in IFRS Accounting Standards;
 - (d) the consistent application of requirements to classify cash flows as operating, investing or financing; and
 - (e) the consistent application of the definition of 'cash equivalents'.
2. The purpose of this meeting is to begin discussions on the topic of transparency of information communicated about cash flow measures not specified in IFRS Accounting Standards.

3. Agenda Paper 20A for this meeting, provides staff analysis and recommendations on extending the requirements for management defined-performance measures in IFRS 18 *Presentation and Disclosure in Financial Statements* to cash flow measures.
4. In the paper:
 - (a) we ask IASB to make tentative decisions on some aspects of the scope, definition and the disclosure requirements relating to cash flow measures; and
 - (b) we list aspects of definition and disclosure requirements for which we would like to do further work and ask IASB for any comments and suggestions on the work needed before we bring the paper for decision-making.

Next steps

5. At future IASB meetings, we will continue assessing potential ways to improve financial reporting for each of the topics included in the project plan. Following the project timeline, in 2025 we plan to bring the IASB papers discussing:
 - (a) the scope of work related to the disaggregation of cash flow information in the financial statements;
 - (b) the scope of work related to the reporting of information about non-cash transactions in the financial statements;
 - (c) the scope of work related to consistent application of requirements to classify cash flows as operating, investing or financing; and
 - (d) the analysis of outstanding matters related to transparency of information communicated about cash flow measures not specified in IFRS Accounting Standards.