

## IFRS<sup>®</sup> Interpretations Committee Meeting

Date **25 June 2025**

Location **IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD**

Agenda timings or topics may change as the meeting progresses.

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### Wednesday 25 June

Time (UK)	Agenda ref	Agenda item
10.30– 10.30	1	<b>Introduction</b>
10.30– 11.00	2	<b>Determining and Accounting for Transaction Cost (IFRS 9 <i>Financial Instruments</i>)</b>  Initial consideration
11.00– 11.30	3	<b>Embedded Prepayment Option (IFRS 9 <i>Financial Instruments</i>)</b>  Initial consideration
11.30– 11.35		Break
11.35– 12.20	4	<b>Assessing Indicators of Hyperinflationary Economies (IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i>)</b>  Comment letters on tentative agenda decision
12.20– 13.15		Lunch
13.15– 14.45	5	<b>Updates to Agenda Decisions for IFRS 18</b>  Initial consideration
14.45– 14.50		Break

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## Wednesday 25 June (continued)

Time (UK)	Agenda ref	Agenda item
14.50– 16.20	7	<b>Business Combinations—Disclosures, Goodwill and Impairment</b>  Input on IASB's project
16.20– 16.25	8	<b>IFRS Interpretations Committee Work in Progress</b>