IFRS® Interpretations Committee meeting

Date	**June 2025**
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 June 2025 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2.   There are no ongoing matters at the June 2025 meeting.

New matters

3.   The following table summarises 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
Customer rights in offtake battery energy storage system arrangements (see requests 1 and 2)	Whether an offtake arrangement involving battery energy storage system is, or contains, a lease as defined in IFRS 16 *Leases*.

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.

Question for the Committee
Does the Committee have any questions or comments?