IFRS® Accounting

Agenda

IFRS® Interpretations Committee Meeting

Date	**25–26 November 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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Tuesday 25 November

Time (UK)	Agenda ref	Agenda item
09:45–09:45	1	**Introduction**
09:45–11:00	2	**Classification of Gains and Losses on a Derivative Managing a Foreign Currency Exposure (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Initial consideration
11.00–11.15		Break
11.15–11:45	3	**Fair Presentation and Compliance with IFRS Accounting Standards (IAS 1 *Presentation of Financial Statements*)** Initial consideration
11.45–12:15	4	**Embedded Prepayment Option (IFRS 9 *Financial Instruments*)** Comment letters on tentative agenda decision
12:15–12:45	5	**Determining and Accounting for Transaction Costs (IFRS 9 *Financial Instruments*)** Comment letters on tentative agenda decision
12.45–13.45		Lunch

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Tuesday 25 November (continued)

Time (UK)	Agenda ref	Agenda item
13.45–15:00	6	**Scope of the Requirement to Disclose Expenses by Nature (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Initial consideration
15.00–15:15		Break
15.15–16:30	7	**Assessment of a Specified Main Business Activity for the purposes of the Separate Financial Statements of a Parent (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Initial consideration

Wednesday 26 November

Time (UK)	Agenda ref	Agenda item
09.00–10.15	8	**Presentation of Taxes or Other Charges that are Not Income Taxes within the Scope of IAS 12 *Income Taxes* (IFRS 18 *Presentation and Disclosure in Financial Statements*)** Initial consideration
10:15–10:30		Break
10:30–12:00	9	**Updates to Committee's agenda decisions for IFRS 18** Comment letters on tentative agenda decision
12:00–13:00		Lunch
13:00–14:00	10	**Business Combinations—Disclosure, Goodwill and Impairment** Input on IASB project
14:00–14:05	11	**IFRS Interpretations Committee Work in Progress**