IFRS Accounting

Staff paper

Agenda reference: 11

IFRS® Interpretations Committee meeting

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

Ongoing matters

2. At its September 2025 meeting, the Committee published two tentative agenda decisions:

    (a) *Classification of a Foreign Exchange Difference from an Intragroup Monetary Liability (or Asset)* (IFRS 18 *Presentation and Disclosure in Financial Statements*); and

    (b) *Economic Benefits from Use of a Battery under an Offtake Arrangement* (IFRS 16 *Leases*).

3. The comment period for these two tentative agenda decisions will end on 25 November 2025. The Committee will discuss our analysis of the comments at a future meeting.

New matters

4. There are no new matters that have not yet been presented to the Committee.

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?