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**IASB<sup>®</sup> Meeting**

Date **September 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 the disaggregation of cash flow information in the financial statements.
3. Agenda Paper 20A for this meeting provides staff analysis and recommendations on the approach to the disaggregation of cash flow information in the financial statements.

4. In the paper, we ask the IASB to make tentative decisions on development of potential requirements relating to:
  - (a) components of changes in working capital in the statement of cash flows;
  - (b) dividends received and paid; and
  - (c) discontinued operations.

## **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 reporting of information about non-cash transactions in the financial statements;
  - (b) the scope of work related to consistent application of requirements to classify cash flows as operating, investing or financing; and
  - (c) the analysis of outstanding matters related to transparency of information communicated about cash flow measures not specified in IFRS Accounting Standards.