

IFRS[®] Interpretations Committee Meeting

Date **16 September 2025**

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

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Tuesday 16 September

Time (UK)	Agenda ref	Agenda item
10.00–10.00	1	Introduction
10.00–11.30	2	Classification of an Exchange Difference from an Intragroup Loan (IFRS 18 <i>Presentation and Disclosure in Financial Statements</i>) Initial consideration
11.30–11.40		Break
11.40–13.10	3	Economic Benefits from Use of a Battery under an Offtake Arrangement (IFRS 16 <i>Leases</i>) Initial consideration
13.10–14.10		Lunch
14.10–15.40	4	Business Combinations—Disclosures, Goodwill and Impairment Input on IASB project
15.40–15.50		Break
15.50–17.20	5	Statement of Cash Flows Input on IASB project
17.20–17.25	6	IFRS Interpretations Committee Work in Progress