
IFRS[®] Interpretations Committee meeting

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

Ongoing matters

2. At its [June 2025](#) meeting, the Committee:
 - a. published two tentative agenda decisions— *Determining and Accounting for Transaction Costs* (IFRS 9 *Financial Instruments*) and *Embedded Prepayment Option* (IFRS 9).
 - b. proposed updates to ten agenda decisions in the light of IFRS 18 *Presentation and Disclosure in Financial Statements*.
3. The comment period for the two tentative agenda decisions and proposed updates to ten agenda decisions will end on 6 October 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?