IFRS

Financial Instruments Consultative Group Meeting

Date	15 July 2026
Location	Virtual Meeting

AGENDA

Time (UK)	Agenda item	Agenda ref.
11:10 – 11:15 [5 minutes]	**Introduction and welcome**	NA
11:15 – 12:15 [60 minutes]	**Financial Instruments with Characteristics of Equity** **Description** The staff will provide a summary of the proposals in the Exposure Draft *Financial Instruments with Characteristics of Equity* and related stakeholder feedback on obligations to purchase own equity instruments. The staff will seek FICG members' views on alternative presentation approaches in the consolidated financial statements and potential refinements to the proposed measurement requirements for obligations to purchase own equity instruments. **Background** In November 2023, the IASB published the Exposure Draft which aimed to improve the information that companies provide in their financial statements about financial instruments they have issued and to address challenges with applying IAS 32 *Financial Instruments: Presentation*. The IASB proposed amendments to IAS 32, IFRS 7 *Financial Instruments: Disclosures*, and IAS 1 *Presentation of Financial Statements*. The proposals included presentation requirements for amounts—including profit and total comprehensive income—attributable to ordinary shareholders separately from amounts attributable to other holders of equity instruments. Since then, the IASB has been redeliberating the proposed amendments and considering the detailed stakeholder feedback on the Exposure Draft. The next milestone of the project is to issue the final amendments in 2027.	AP1

Time (UK)	Agenda item	Agenda ref.
12:15 – 13:15 [60 minutes]	**Amortised Cost Measurement** **Description** The staff will seek FICG members' views on potential solutions that would best respond to stakeholder feedback on the measurement of financial liabilities arising from contingent settlement provisions. **Background** The Amortised Cost Measurement project aims to make targeted improvements to IFRS 9 *Financial Instruments* to address application issues that are widespread and have a material effect on companies' financial statements. In April 2026, the IASB added a new topic to this project. The IASB decided that responding to stakeholder feedback on the measurement of a financial liability arising from a contingent settlement provision might be better addressed as part of the Amortised Cost Measurement project rather than as part of the Financial Instruments with Characteristics of Equity project. Agenda Paper 5B of the IASB's April 2026 meeting provides further information on this topic. The next milestone of the project is to publish the Exposure Draft in 2027.	AP2
	End of public meeting	