

# AGENDA

Thursday, 18 June 2026

Time	Agenda item	Agenda ref.
10:15 - 10:20	Welcome/Introductions	NA
10:20 - 11:05	<p><b>Intangible Assets: Staff Presentation (7 minutes)</b></p> <p>The staff will provide an overview of their findings in the work stream exploring user information needs.</p> <p><b>Participant reactions and Q&amp;A with the IASB staff (35 minutes):</b> Participants are invited to share any reactions, comments or questions on those findings—understanding the findings is important for breakout sessions.</p> <p><b>Introduction of breakout sessions (3 minutes):</b> The staff will set out their initial thoughts on the implications of the findings for the direction of the project, introduce the questions and invite the participants to move to breakout rooms.</p> <p><b>Background:</b> The IASB’s Intangible Assets project aims to comprehensively review the accounting for intangible assets. In May 2025, the IASB decided on the objectives and the scope of the project. It also decided to start the project in a focused way, by exploring two initial work streams:</p> <ul style="list-style-type: none"> <li>• assessing user needs for information about recognised and unrecognised intangible assets and expenditure associated with them in the financial statements; and</li> <li>• considering whether to update some aspects of the definition of an intangible asset and recognition requirements, based on test cases related to newer types of intangible assets and new ways of using them.</li> </ul> <p>This work is expected to inform later workstreams and later in the year the IASB will have a reflection point to assess its progress and the implications of additional evidence.</p>	2
11:05 - 11:10	<b>Transfer to breakout rooms</b>	
11:10 - 12:10	<p><b>Intangible Assets: Breakout Session</b></p> <p>Breakout groups will discuss potential implications of the findings on user information needs for the direction of the project.</p>	2

<b>Time</b>	<b>Agenda item</b>	<b>Agenda ref.</b>
12:10 - 12:15	<b>Transfer to main meeting</b>	
12:15 - 13:00	<b>Intangible Assets: Report Back</b>  Individual breakout groups will share a summary of their discussions with the rest of the meeting participants.	2
13:00 - 14:00	<b>Lunch break</b>	
14:00 - 15:00	<b>IASB Update</b>	1a
15:00 - 15:30	<b>ISSB Update</b>	1b
15:30 - 15:40	<b>Statement of Cash Flows and Related Matters (1/2): Staff Presentation</b>  <b>Description:</b> In its project Statement of Cash Flows and Related Matters the IASB is considering developing new requirements to improve the consistency of classification of cash flows as operating, investing, and financing activities. The staff will provide an overview of diversity identified in classifying acquisition-related payments in a business combination and the reasons for that diversity.	3a
15:40 - 15:45	<b>Transfer to breakout rooms</b>	
15:45 - 16:30	<b>Statement of Cash Flows and Related Matters (1/2): Breakout Session</b>  Breakout sessions will explore potential ways to clarify the classification of acquisition-related payments in a business combination. We will also seek members' views on whether the potential approaches improve clarity and whether there are any challenges or potential unintended consequences associated with the approaches.  The input from members will contribute to the IASB's consideration of ways to improve the consistent application of requirements for classifying cash flows as operating, investing and financing activities.	3a
16:30 - 16:35	<b>Transfer to main meeting</b>	
16:35 - 17:05	<b>Statement of Cash Flows and Related Matters (1/2): Report Back</b>  Individual breakout groups will share a summary of their discussions with the rest of the meeting participants.	3a
	<b>End of day 1 public meeting</b>	

Friday, 19 June

Time	Agenda item	Agenda ref.
09:00 - 09:20	<p><b>Statement of Cash Flows and Related Matters (2/2): Staff Presentation</b></p> <p><b>Description:</b> At previous meetings of CMAC and GPF, we have asked members for their views about our [staff] ideas to improve information about two topics:</p> <ul style="list-style-type: none"><li>i. non-cash transactions arising from investing and financing activities; and</li><li>ii. non-cash changes in specified assets and liabilities that arise from operating activities.</li></ul> <p>In this session the staff will present a summary of the feedback we have received and our plans for responding to that feedback.</p>	3b
09:20 - 09:25	<b>Transfer to breakout rooms</b>	
09:25 - 10:35	<p><b>Statement of Cash Flows and Related Matters (2/2): Breakout Session</b></p> <p>We would like to confirm with CMAC and GPF members our understanding of the feedback to date, to identify areas of common benefit and to obtain views on our planned responses in developing a recommendation to the IASB.</p> <p>The insights provided will help the IASB to decide on requirements to be proposed in an exposure draft regarding information about non-cash transactions and other non-cash changes in specified assets and liabilities.</p>	3b
10:35 - 10:40	<b>Transfer to main meeting</b>	
10:40 - 11:25	<p><b>Statement of Cash Flows and Related Matters (2/2): Report Back</b></p> <p>Individual breakout groups will share a summary of their discussions with the rest of the meeting participants.</p>	3b
	<b>End of public meeting</b>	