

Date	13 March 2026
Location	Virtual Meeting

AGENDA

Time	Agenda item	Agenda ref.
11:00 – 11:05 [5 minutes]	Introduction and welcome	NA
11:05 – 11:20 [15 minutes]	IASB Update	AP1
	Statement of Cash Flows and Related Matters (Topic 1)	
	Description	
	The staff will ask for member views on potential solutions to improve:	
	<ul style="list-style-type: none"> the effectiveness of how information about non-cash transactions is disclosed in financial statements; and the ability of investors to understand the effect of non-cash changes in trade and other receivables, inventories and trade and other payables. 	
11:20 – 12:30 [70 minutes]	Background	AP2a
	At the June 2025 joint CMAC-GPF meeting we discussed two examples with members to help us understand the financial reporting problems related to information about changes in assets and liabilities, including non-cash transactions. At its October 2025 meeting, the IASB decided to develop potential requirements to improve how information about non-cash transactions and about other non-cash changes in some assets and liabilities are reported in financial statements. In this session we will discuss potential solutions to include in a future due process document.	

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	Post-Implementation Review of IFRS 9 Hedge Accounting	
	Description	
12:30 – 13:00 [30 minutes]	The staff will ask CMAC members to share their views on the application of the hedge accounting requirements in IFRS 9, as well as on matters that members think the IASB should consider for the Post-implementation Review (PIR) of these requirements.	AP3
	Background	
	In December 2025, the IASB decided to start a post-implementation review of the hedge accounting requirements in IFRS 9 Financial Instruments in Q1/2026. The discussion at this meeting is part of the outreach the IASB is performing to assist in identifying matters on which it will consult publicly in the forthcoming request for information.	
13:00 – 13:15 [15 minutes]	Break	

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	<p>Statement of Cash Flows and Related Matters (Topic 2)</p> <p>Description</p> <p>The staff will ask member views on potential solutions to improve reporting of cash flow information about two separate topics.</p> <p>The staff will first ask for member views on some potential solutions to improve the consistent classification of cash flows related to derivatives and the receipt of government grants as operating, investing or financing.</p> <p>The staff will then separately seek member views on potential improvements to the disclosure of changes in liabilities arising from financing activities intended to better connect the information disclosed to related items in the statement of cash flows and the statement of financial position.</p>	
13:15 – 14:00 [45 minutes]	<p>Background</p> <p>At its December 2025 meeting, the IASB decided to explore developing requirements to improve the consistent classification of specific cash flows as operating, investing or financing, including specific requirements for the classification of:</p> <ol style="list-style-type: none"> 1. receipts of government grants; and 2. derivatives. <p>At its October 2025 meeting, the IASB tentatively decided to develop requirements that would require an entity to disclose cash receipts, cash payments and related line items in the statement of cash flows as part of the reconciliation of changes in liabilities arising from financing activities.</p> <p>In this session we will discuss potential solutions to both topics to include in a future due process document.</p>	AP2b and AP2c

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	End of public meeting	