

EFRAG FR TEG – CFSS WEBCAST MEETING

AGENDA



Thursday 18 September 2025 | 10:00 – 16:10



Webcast meeting

TIME	SESSION	OBJECTIVE	PRESENTER
10:00 – 11:20	Closed session		
10:00 – 10:05 (5 min)	1. Opening	Welcome, apologies.	Sébastien Harushimana
10:05 – 10:10 (5 min)	2. Summary of Discussions	Approve	Sébastien Harushimana
10:10 – 10:50 (40 min)	3. EFRAG Update	Receive an update from the Chairs of the EFRAG FR TEG and EFRAG SR TEG	Sébastien Harushimana and Chiara Del Prete
10:50 – 11:20 (30 min)	4. ESMA, EC and IASB Update	Receive an update of main developments	ESMA, EC, IASB
11:20 - 11:25 (5 min)	Break (to open the public session)		
11:25 – 16:10	Public session		
11:25 – 12:10 (45 min)	5. Statement of cash flows and related matters	To discuss ASAF papers seeking views on the possible underlying factors contributing to inconsistent application of classification requirements in IAS 7 (ASAF topic)	Project team

TIME	SESSION	OBJECTIVE	PRESENTER
12:10 – 12:55 (45 min)	6. Intangible assets	To discuss ASAF paper seeking member's views on test cases related to newer types of intangible assets to explore an update of the definition of an intangible asset (ASAF topic).	Project team
12:55 - 13:35 (40 min)	Lunch		
13:35 – 14:35 (60 min)	7. Business Combinations - Disclosures, Goodwill and Impairment	Discussion ASAF meeting papers seeking input on the exemption from some disclosure requirements and restructuring and asset enhancement cash flows (ASAF topic)	Project team
14:35 – 15:35 (60 min)	8. Equity method	Discussion of ASAF meeting papers seeking input on the specific proposals in the Exposure Draft on the Equity Method of Accounting: (i) measurement of the 'cost of the associate'—acquisition-related costs; and (ii) other changes in an investor's ownership interest—dilution gains or losses. (ASAF topic)	Project team
15:35 – 16:05 (30 min)	9. EC IFRIC support and monitoring IFRIC deliberations	Provide an update on IFRS IC topics	Project team
16:05 – 16:10 (5 min)	10. Agenda topics for next EFRAG FR TEG-CFSS and ASAF meetings	Receive an update on the IASB work plan and discuss members' views on the preliminary agenda for the next ASAF meeting	EFRAG Secretariat
16:10	End of meeting		