

IASB meeting

Date	October 2022
Project	Maintenance and consistent application
Topic	Cover paper
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Objective

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Paper 12A: Provisions—Targeted Improvements—*Discount rates—non-performance risk*.
 - (b) Agenda Paper 12B: Multi-currency Groups of Insurance Contracts (IFRS 17 and IAS 21)—*Finalisation of agenda decision*.
 - (c) Agenda Paper 12C: Special Purpose Acquisition Companies (SPAC): Accounting for Warrants at Acquisition—*Finalisation of agenda decision*.
 - (d) Agenda Paper 12D: Lessor Forgiveness of Lease Payments (IFRS 9 and IFRS 16)—*Finalisation of agenda decision*.
 - (e) Agenda Paper 12E: IFRIC *Update* September 2022.