

STAFF PAPER

September 2022

IASB Meeting

Project	Maintenance and consistent application	
Paper 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: Cash Received via Electronic Transfer as Settlement for a Financial Asset (IFRS 9)—*Next steps*.
 - (b) Agenda Paper 12B: Non-current Liabilities with Covenants (IAS 1)—*Sweep issue*.