

Staff paper

Agenda reference: 12

IASB® meeting

Date April 2024

Project Consistent application activities

Topic Cover paper

Contacts Jingyi Ding (jingyi.ding@ifrs.org)

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Papers for this meeting

- 1. The papers for this meeting comprise:
 - (a) Agenda Paper 12A: Climate-related Commitments (IAS 37)—*Finalisation of agenda decision*.
 - (b) Agenda Paper 12B: Payments Contingent on Continued Employment during Handover Periods (IFRS 3)—*Finalisation of agenda decision*.
 - (c) Agenda Paper 12C: IFRIC *Update* March 2024.