

STAFF PAPER

July 2021

IASB[®] meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - Agenda Paper 12A: Classification of Debt with Covenants as Current or Non-current—*Transition, Early Application and Due Process*.
 - Agenda Paper 12B: Supplier Finance Arrangements—*Transition, Early Application and Due Process*.
 - Agenda Paper 12C: IFRIC *Update* June 2021.