

STAFF PAPER

May 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:
 - (a) Agenda Paper 12A: *Attributing Benefit to Periods of Service (IAS 19 Employee Benefits)*
 - Finalisation of agenda decision.
 - (b) Agenda Paper 12B: *Hedging Variability in Cash Flows due to Real Interest Rates (IFRS 9 Financial Instruments)*
 - Finalisation of agenda decision.
 - (c) Agenda Papers 12C–12E: *Lease Liability in a Sale and Leaseback*
 - Feedback Summary—Background and Overview (AP12C);
 - Feedback Summary—Main Matters (AP12D); and
 - Feedback Summary—Transition and Other Matters (AP12E).
 - (d) Agenda Paper 12F: *IFRIC Update April 2021*.