

STAFF PAPER

November 2021

Prepared for the Global Preparers Forum meeting

Project	IFRS Interpretations Committee Update		
Paper topic	Cover paper		
CONTACT(S)	Patrina Buchanan	pbuchanan@ifrs.org	+44(0)20 7246 6468

This paper has been prepared for discussion at a public meeting of the Global Preparers Forum. The views expressed in this paper do not represent the views of the International Accounting Standards Board (Board) or any individual member of the Board. Comments on the application of IFRS® Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB® *Update*.

Introduction

1. The objective of this session is to provide members with an update on recent and upcoming discussions of the IFRS Interpretations Committee to support consistent application of IFRS Standards. To facilitate this discussion, we have included:
 - (a) AP5A: IFRIC *Update* June 2021 (without the addendum); and
 - (b) AP5B: IFRIC *Update* September 2021 (without the addendum).