

STAFF PAPER

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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: Lack of Exchangeability (Proposed amendments to IAS 21)—*Feedback Summary*.
 - Agenda Paper 12B: IFRIC *Update* November 2021.