

STAFF PAPER

July 2022

IASB[®] meeting

Project	Maintenance and consistent application	
Paper topic	Cover paper	
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Objective

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Paper 12A: Supplier Finance Arrangements—*Feedback Summary—Background and overview.*
 - (b) Agenda Paper 12B: Supplier Finance Arrangements—*Feedback Summary—Scope.*
 - (c) Agenda Paper 12C: Supplier Finance Arrangements—*Feedback Summary—Disclosure objective and requirements.*
 - (d) Agenda Paper 12D: Supplier Finance Arrangements—*Feedback Summary—Examples added to disclosure requirements.*
 - (e) Agenda Paper 12E: Supplier Finance Arrangements—*Feedback Summary—Other comments.*
 - (f) Agenda Paper 12F: Non-current Liabilities with Covenants (IAS 1)—*Effective date and due process.*
 - (g) Agenda Paper 12G: Negative Low Emission Vehicle Credits (IAS 37)—*Finalisation of agenda decision.*

- (h) Agenda Paper 12H: Special Purpose Acquisition Companies (SPAC):
Classification of Public Shares as Financial Liabilities or Equity (IAS 32)—
Finalisation of agenda decision.
- (i) Agenda Paper 12I: Transfer of Insurance Coverage under a Group of
Annuity Contracts (IFRS 17)—*Finalisation of agenda decision.*
- (j) Agenda Paper 12J: IFRIC *Update* June 2022.