

STAFF PAPER

March 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: TLTRO III Transactions (IFRS 9 and IAS 20)—
Finalisation of agenda decision.
 - (b) Agenda Paper 12B: IFRIC *Update* February 2022.