

## IASB<sup>®</sup> meeting

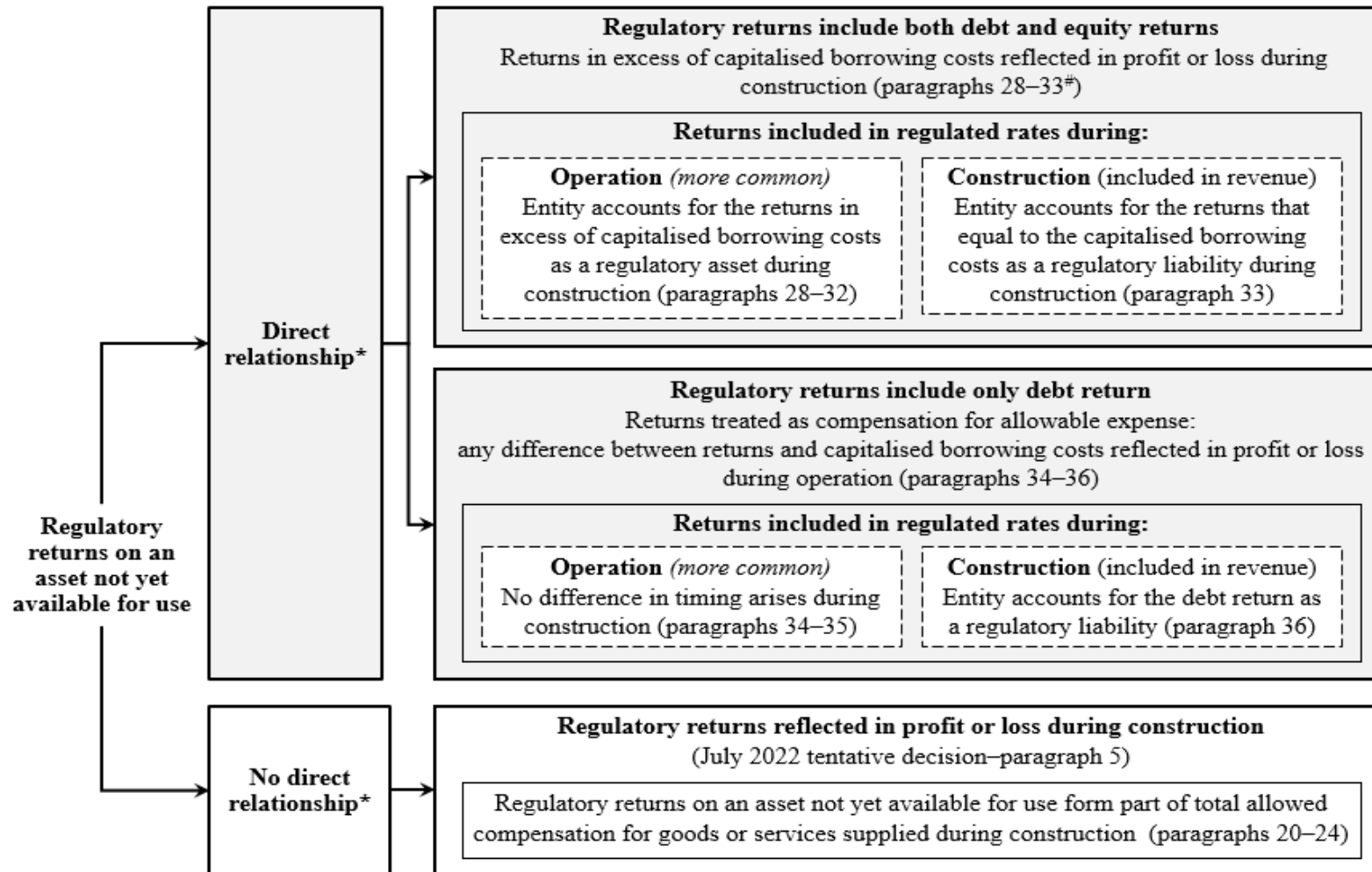
Date	<b>November 2022</b>
Project	<b>Rate-regulated Activities</b>
Topic	<b>Capitalised borrowing costs (Addendum)</b>
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## Objective

1. This paper includes a flow chart that summarises the staff recommendations in [Agenda Paper 9A](#) that the IASB will discuss at its meeting on 23 November 2022.



\* Between an entity's regulatory capital base and its property, plant and equipment

# Paragraph reference to Agenda Paper 9A