This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB’s technical decisions are made in public and are reported in the IASB Update.

Objective

1. The objective of this session is to discuss the following maintenance and consistent application topics:


   (b) Agenda Paper 12B: Multi-currency Groups of Insurance Contracts (IFRS 17 and IAS 21)—Finalisation of agenda decision.

   (c) Agenda Paper 12C: Special Purpose Acquisition Companies (SPAC): Accounting for Warrants at Acquisition—Finalisation of agenda decision.

   (d) Agenda Paper 12D: Lessor Forgiveness of Lease Payments (IFRS 9 and IFRS 16)—Finalisation of agenda decision.

   (e) Agenda Paper 12E: IFRIC Update September 2022.