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## IASB<sup>®</sup> meeting

Date **April 2023**  
Project **Maintenance and consistent application**  
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: Definition of a Lease—Substitution Rights (IFRS 16)—*Finalisation of agenda decision.*
  - (b) Agenda Paper 12B: IFRIC *Update* March 2023.