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## IASB® meeting

Date	<b>February 2023</b>
Project	<b>Maintenance and consistent application</b>
Topic	<b>Cover paper</b>
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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—*Transition, effective date and due process.*
  - (b) Agenda Paper 12B: Lack of Exchangeability (Proposed amendments to IAS 21)—*Due process, effective date and other matters.*
  - (c) Agenda Paper 12C: Hedge accounting by a first-time adopter (IFRS 1)—*Potential annual improvement.*
  - (d) Agenda Paper 12D: Determination of a ‘de facto agent’ (IFRS 10)—*Potential annual improvement.*
  - (e) Agenda Paper 12E: Transaction price (IFRS 9)—*Potential annual improvement.*
  - (f) Agenda Paper 12F: Cost method (IAS 7)—*Potential annual improvement.*
  - (g) Agenda Paper 12G: Gain or loss on derecognition (IFRS 7)—*Potential annual improvement.*

- (h) Agenda Paper 12H: Credit risk disclosures—Illustrative examples accompanying IFRS 7—*Potential annual improvement*.