

Agenda reference: 3

## **Global Preparers Forum meeting**

Date March 2023

Project IFRS Interpretations Committee Update

Topic Cover paper

Contacts Yuri Castillo Murillo (yuri.castillo-murillo@ifrs.org)

This paper has been prepared for discussion at a public meeting of the Global Preparers Forum. This paper does not represent the views of the International Accounting Standards Board (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.* 

## Introduction

 The objective of this session is to provide members with an update on recent discussions of the IFRS Interpretations Committee to support consistent application of IFRS Accounting Standards. To facilitate this discussion, we have included AP3A: IFRIC *Update* November 2022.