

Agenda reference: 12

## IASB<sup>®</sup> meeting

Date	October 2023
Project	Maintenance and consistent application
Торіс	Cover paper

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

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<sup>®</sup> Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB<sup>®</sup> Update.

## Objective

- 1. The objective of this session is to discuss the following maintenance and consistent application topics:
  - (a) Agenda Paper 12A: Premiums Receivable from an Intermediary (IFRS 17 and IFRS 9)—*Finalisation of agenda decision*.
  - (b) Agenda Paper 12B: Homes and Home Loans Provided to Employees— *Finalisation of agenda decision.*
  - (c) Agenda Paper 12C: Guarantee over a Derivative Contract (IFRS 9)— *Finalisation of agenda decision.*
  - (d) Agenda Paper 12D: IFRIC *Update* September 2023.