
IASB[®] meeting

Date **January 2024**
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: Merger between a Parent and Its Subsidiary in Separate Financial Statements (IAS 27)—*Finalisation of agenda decision*.
 - (b) Agenda Paper 12B: IFRIC *Update* November 2023.