Staff paper

Agenda reference: 12

IASB® meeting

Date	**October 2025**
Project	**Consistent application activities**
Topic	**Cover**
Contacts	Gustavo Olinda (golinda@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® Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB® *Update*.

Paper for this meeting

1. The papers for this meeting comprise:

   (a) Agenda Paper 12A—*Fair value option for investments in associates and joint ventures held by specified entities;*

   (b) Agenda Paper 12B—*Presentation of Non-income Taxes*; and

   (c) Agenda Paper 12C—*IFRIC* Update *September 2025*.