

Staff paper

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IASB® meeting

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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: Supplier Finance Arrangements—*Transition, Effective Date and Due Process*.
 - (b) Agenda Paper 12B: IFRIC *Update* November 2022.