
IASB[®] meeting

Date **July 2023**
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: Application of the 'own use' Exception to some Physical Power Purchase Agreements—*Exploring possible narrow scope amendments to IFRS 9*.
 - (b) Agenda Paper 12B: IFRIC *Update* June 2023.