

Staff paper

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IASB® meeting

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Project Consistent application activities

Topic Cover paper

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Papers for this meeting

- 1. The papers for this meeting comprise:
 - (a) Agenda Paper 12A: Guarantees Issued on Obligations of Other Entities—

 Finalisation of agenda decision.
 - (b) Agenda Paper 12B: Recognition of Revenue from Tuition Fees (IFRS 15)—

 Finalisation of agenda decision.
 - (c) Agenda Paper 12C: Recognition of Intangible Assets Resulting from Climate-related Expenditure (IAS 38)—*Finalisation of agenda decision*.
 - (d) Agenda Paper 12D: Consistent application activities—*Updates to agenda decisions for IFRS 18*.
 - (e) Agenda Paper 12E: IFRIC *Update* March 2025.