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## IASB<sup>®</sup> meeting

Date **January 2025**  
Project **Consistent application activities**  
Topic **Cover paper**  
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## Objective

1. The papers for this meeting comprise:
  - (a) Agenda Paper 12A: Classification of Cash Flows related to Variation Margin Calls on 'Collateralised-to-Market' Contracts (IAS 7)—*Finalisation of agenda decision*.
  - (b) Agenda Paper 12B: IFRIC *Update* November 2024.