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Project	<b>Amendment to IAS 1 – Presentation of Other Comprehensive Income</b>
Topic	<b>Proposals by the IASB</b>

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1. The IASB has proposed to change IAS 1 *Presentation of Financial Statements* regarding the presentation of items contained in other comprehensive income in financial statements.
2. We have added a short session to this meeting agenda:
  - (a) to discuss the proposals by the IASB; and
  - (b) to answer any questions you have about the proposals in advance of issuing the exposure draft.

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This paper has been prepared for discussion at a public meeting of the Global Preparers Forum of the IASB.

The views expressed in this paper are those of the authors.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in *IASB Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.