
Project	Presentation of Items of Other Comprehensive Income—amendments to IAS 1
Topic	Project update

1. The IASB published in May 2010 the Exposure Draft *Presentation of Items of Other Comprehensive Income* (ED). The proposals are set out in the project snapshot –agenda paper 5A.
2. The comment period on the ED ended on 30 September 2010 and a preliminary analysis of the comments received was presented to the IASB in its October 2010 meeting. This analysis is included as agenda paper 5B. A more detailed analysis of the comments received will be presented to the IASB at its December meeting along with proposals on how to proceed with the project.
3. The objective of this session is to update you on the status of the project.

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.