
Contact(s)	Jana Streckenbach	jstreckenbach@ifrs.org	+44 20 7246 6473
	Mariela Isern	misern@ifrs.org	+44 20 7246 6483

Project	IFRS 10 Consolidated Financial Statements – IFRS 11 Joint Arrangements – IFRS 12 Disclosure of Interests in Other Entities		
Topic	Cover note		

Background

1. In this session, the staff will provide an overview of IFRS 10 *Consolidated Financial Statements*, IFRS 11 *Joint Arrangements* and IFRS 12 *Disclosure of Interests in Other Entities*. More information about the IFRSs and the projects leading to their publication can be found on our website at <http://www.ifrs.org/Current+Projects/IASB+Projects/Consolidation/Consolidation.htm> and <http://www.ifrs.org/Current+Projects/IASB+Projects/Joint+Ventures/Joint+Ventures.htm>
2. At the session, the staff will take the WSS through the attached presentations.

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Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRS Interpretations Committee 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.