
IASB Cover sheet - Transition Guidance (Proposed amendments to IFRS 10)

Meeting summary

At this meeting the Board will discuss whether to proceed with amendments to the transition guidance of IFRS 10 proposed in the exposure draft and whether to grant additional limited relief by limiting the requirement to present adjusted comparative information to the preceding period only. The Board will also consider whether sufficient due process steps have been complied with.

Staff papers

Wednesday – 23 May – 08:00 (US time), 13:00 (UK time) IASB only

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| 9 | Transition Guidance (Proposed amendments to IFRS 10): Cover memo |
| 9A | Transition Guidance (Proposed amendments to IFRS 10): Comment letter analysis |
| 9B | Transition Guidance (Proposed amendments to IFRS 10): Due process considerations |

IASB Staff contacts

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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

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The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.