

STAFF PAPER

November 2012

IASB Meeting

Project	Due Process Papers		
Paper topic	Cover note		
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Introduction

1. This paper provides an overview of the Due Process papers for the November 2012 IASB meeting.

Overview of Due process papers

2. **Agenda Paper 6A – Accounting for the sale or contribution of assets between an investor and its associate or joint venture (Proposed amendments to IFRS 10 and IAS 28) - Summary of Due Process followed:** this paper explains the steps in the due process that we have taken before the publication of the Exposure Draft *Accounting for the sale or contribution of assets between an investor and its associate or joint venture* (Proposed amendments to IFRS 10 *Consolidated Financial Statements* and IAS 28 *Investments in Associates and Joint Ventures*) and confirms that we have complied with the due process requirements.
3. **Agenda Paper 6B – Acquisition of an Interest in a Joint Operation (Proposed amendment to IFRS 11) - Summary of Due Process followed:** this paper explains the steps in the due process that we have taken before the publication of the Exposure Draft *Acquisition of an Interest in a Joint Operation* (Proposed amendment to IFRS 11 *Joint Arrangements*) and confirms that we have complied with the due process requirements.