

STAFF PAPER

October 2012

IASB Meeting

Project	Due Process Papers (IAS 28 and Annual Improvements)		
Paper topic	Cover note		
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Introduction

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

Overview of Due process papers

2. **Agenda Paper 9A - Equity method: share of other net asset changes (Amendments to 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 *Equity method: share of other net asset changes (Amendments to IAS 28 Investments in Associates and Joint Ventures)* and confirms that we have complied with the due process requirements.
3. **Agenda Paper 9B - Annual Improvements to IFRSs 2011-2013 cycle - 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 *Annual Improvement Cycle 2011-2013* and confirms that we have complied with the due process requirements.