

STAFF PAPER

April 2013

IASB Meeting

Project	Annual Improvements to IFRSs—2012–2014 Cycle		
Paper topic	Cover note		
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Introduction

1. At the April 2013 IASB meeting, we want to present and discuss with the IASB the following two topics discussed by the IFRS Interpretations Committee at its meeting in March 2013, as part of its deliberations of the Annual Improvements 2012–2014 cycle:
 - (a) Agenda paper 11A: IFRS 7 *Financial Instruments: Disclosures*—Applicability of the Amendments to IFRS 7 to condensed interim financial statements; and
 - (b) Agenda paper 11B: IAS 7 *Statement of Cash Flows*—Definitions of operating, investing and financing (including a recommendation to amend paragraph 16 of IAS 7 regarding the classification of expenditures).