

AGENDA PAPER

IFRS Advisory Council Meeting

LONDON 10-11 June 2013

Agenda ref 9

TOPIC Financial Instruments: Classification and Measurement

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This paper has been prepared for discussion at a public meeting of the IFRS Advisory Council. The views expressed in this paper are those of the authors. Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS.

Limited Amendments to IFRS 9: Classification and Measurement Presentation for June 2013 IFRS Advisory Council meeting