

STAFF PAPER

Week beginning 20 May 2013

IASB Meeting

Project	Financial Instruments: Classification and Measurement		
Paper topic	Cover note		
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Introduction

1. On 28 November 2012 the IASB published the exposure draft ED/2012/4 *Classification and Measurement: Limited Amendments to IFRS 9* (Proposed amendments to IFRS 9 (2010))—herein called the ‘Limited Amendments ED’. The comment period ended on 28 March 2013, and the IASB has received 163 comment letters.
2. The IASB members and staff have also conducted meetings with interested parties. To date, there have been more than 40 formal outreach meetings, including meetings with financial and non-financial preparers, auditors, regulators and users of financial statements. These outreach efforts have included global, regional, and national entities. Some meetings have been conducted jointly with the FASB.

Purpose of this paper

3. This paper introduces the agenda paper (**Agenda Paper 6A**) that will be discussed at this meeting. That agenda paper summarises the **main points** received in the comment letters and the outreach activities on the Limited Amendments ED.