

STAFF PAPER

April 2018

IASB Meeting

Project	Disclosure Initiative: Definition of Material		
Paper topic	Cover paper		
CONTACT	Kathryn Donkersley	kdonkersley@ifrs.org	+44 (0) 20 7246 6970

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Purpose

1. The purpose of this meeting is to provide a summary of the feedback received on the *Definition of Material—Proposed amendments to IAS 1 and IAS 8 Exposure Draft* to the Board. That summary is presented in Agenda Paper 11A.
2. We will not ask the Board to make any decisions at this meeting. However, to help us develop papers for the May 2018 Board meeting, we will ask the Board to share its initial thoughts on the feedback received.

Next steps

3. We plan to bring staff analysis and recommendations on all elements of the project to the Board in May 2018.