Purpose of this meeting

1. The purpose of this meeting is for the Board to make decisions about disclosure objectives in IAS 19 Employee Benefits.

Agenda Papers

2. The Agenda Papers for this meeting are:

(a) *Agenda Paper 11A—Background and Summary of Staff Recommendations*: this paper summarises all the staff recommendations for this meeting. The paper does not ask the Board to make any decisions. It is provided for context and to help Board Members navigate the analysis and recommendations in Agenda Papers 11B and 11C.

(b) *Agenda Paper 11B—IAS 19 Disclosure Objectives—Defined Benefit Plans*: this paper presents staff analysis and recommendations on disclosure objectives for defined benefit plans.

(c) *Agenda Paper 11C—IAS 19 Disclosure Objectives—Employee Benefits other than Defined Benefit Plans*: this paper presents staff analysis and recommendations on disclosure objectives for employee benefits other than defined benefit plans.
Next steps

3. The staff plan to bring technical analysis and recommendations to a future Board meeting on:

   (a) items of information to meet IAS 19 disclosure objectives.

   (b) disclosure objectives in IFRS 13 *Fair Value Measurement* and items of information to meet those objectives.