

STAFF PAPER

January 2018

IASB Meeting

Project	Disclosure Initiative: Principles of Disclosure		
Paper topic	Cover paper		
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Introduction

1. The comment period for the *Disclosure Initiative—Principles of Disclosure* Discussion Paper closed on 2 October 2017. The Board has received 108 comment letters. In addition, Board Members and staff performed outreach activities with investors, preparers and other stakeholders during 2017.
2. In this meeting, we will provide a detailed summary of all the feedback received. This paper summarises the Agenda Papers for the meeting.

Agenda Papers 11A and 11B—Feedback from users of financial statements

3. Agenda Papers 11A—*Summary of investor outreach activities*—summarises the investor outreach programme undertaken by Board Members and staff during 2017.
4. Agenda Paper 11B—*Feedback from users of financial statements*—summarises the feedback received on the Discussion Paper from users of financial statements. This feedback primarily came from outreach meetings. We also received eight comment letters from users.

Agenda Papers 11C-11L—Comment letter feedback

5. Agenda Paper 11C—*Comment letter feedback—cover paper*—summarises:

- (a) the comment letters received by stakeholder type and by geography;
 - (b) outreach performed by Board Members and staff with stakeholders other than users; and
 - (c) overview information about the comment letter feedback summaries in Agenda Papers 11D-11L
6. Agenda Paper 11D—*Comment letter feedback—overall project approach and scope*—summarises comment letter feedback relating to overall project approach and scope. This feedback is not specific to any particular section of the Discussion Paper—it covers additional views provided by respondents on the project as a whole.
7. Agenda Papers 11E-11L provide a section-by-section summary of the comment letter feedback.

Next steps

8. We plan to bring staff recommendations on project next steps to the March 2018 Board Meeting.