

STAFF PAPER

June 2020

IASB[®] Meeting

Project	Disclosure Initiative—Targeted Standards-level Review of Disclosures		
Paper topic	Cover paper		
CONTACTS	Kathryn Donkersley	kdonkersley@ifrs.org	+44 (0) 20 7246 6970
	Aishat Akinwale	aakinwale@ifrs.org	+44 (0) 20 7246 6910

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Purpose of this meeting

1. The purpose of this meeting is for the Board to decide whether the staff can begin the balloting process on an exposure draft: *Targeted Standards-level Review of Disclosures—Amendments to IAS 19 and IFRS 13* (Exposure Draft).
2. Agenda Paper 11A—*Due process steps and permission to begin the balloting process* summarises the due process steps taken in the project and asks the Board whether the staff can begin the balloting process. The paper also summarises the staff's proposed structure for the Exposure Draft.
3. Agenda Paper 11A was initially prepared for the Board's March 2020 meeting, however it was not discussed at that meeting. At the April 2020 Board Meeting, the Board considered how it can assist stakeholders during the covid-19 pandemic and decided to delay the publication dates of some forthcoming major consultations. As part of that discussion, the Board decided to delay the publication of the Exposure Draft to March 2021. Agenda Paper 11A reflects this updated project timeline.

Next steps

4. After receiving permission from the Board, the staff will begin the balloting process. We will discuss any sweep issues identified during that process at a future Board meeting.