Meeting: IAASB Teleconference
Meeting Location: Teleconference
Meeting Dates: January 22, 2015

Agenda Item 1

Disclosures

Objective of Agenda Item
1. To present revised requirements relating to Disclosures for the Board’s consideration and discussion.

Task Force
2. The Task Force comprises:
   - Marek Grabowski, Chair, IAASB Member
   - Jean Blascos, IAASB Member
   - Karin French, IAASB Member
   - Cédric Géland, former IAASB Member
   - Bruce Winter, former IAASB Member

Activities since Last IAASB Discussion
3. The Task Force has met once by teleconference since the December Board meeting.

Matters for IAASB Consideration
4. Matters for IAASB consideration are set out in Agenda Item 1-A.

Material Presented

| Agenda Item 1-A | Disclosures – Issues and Revised Proposed Requirements in ISA 315 (Revised), ISA 330 and ISA 700 (Revised) |
| Agenda Item 1-B | Disclosures – Revised Proposed Requirements in ISA 315 (Revised), ISA 330 and ISA 700 (Revised) (Marked from Exposure Draft) (For Reference) |