

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 93 OF 2018

**INVITATION TO COMMENT ON EXPOSURE DRAFTS ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 20 July 2018**

The Accounting Standards Board (the Board) invites comment on the following Exposure Drafts that were issued by the ASB at its July 2018 meeting:

- The proposed Guideline on *The Application of Materiality to Financial Statements* (ED 168).
- The proposed amendments to the Standard of GRAP on *Presentation of Financial Statements* (GRAP 1)(ED 169).

Comment is due by **7 December 2018**.

Any input received on the proposals in ED 168 to ED 169 will be used in finalising the applicable pronouncements before they are issued.

All those affected by, or who are interested in, these Exposure Drafts are encouraged to provide a written response to the Board.

Responses to these Exposure Drafts should be received by the comment deadline indicated above.

Copies of the document

The document is available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or 011 697 0666 (fax).

Comment can be emailed to info@asb.co.za or can be submitted in writing to:

Accounting Standards Board

PO Box 7001

Halfway House

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We look forward to receiving your responses.