



International
Labour
Organization

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CANADA

9 July 2025

Subject: ILO Comments on IPSAS ED 93 – Aligning Materiality Definition

Dear Sir/Madam,

With reference to the request for comments on the changes proposed under IPSAS ED 93, to align the definition of material between the Conceptual Framework and IPSAS Accounting Standards.

On behalf of the International Labour Office, I would like to confirm that as users of the IPSAS framework, we are in agreement with the proposal to clarify that an entity is required to consider the information needs of primary users instead of other users of general purpose financial reports when applying the concept of materiality.

We therefore agree with the proposal to add 'primary' before 'users' to the concept of materiality, described in paragraph 3.32 in the Conceptual Framework.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'A. Chughtai', is positioned above the printed name.

Adnan K. Chughtai
Treasurer and Financial Comptroller