

## Addendum to Agenda Paper 4

The following tables set out the staff's proposals regarding the transition requirements for the Interpretation on long-term (LT) interests

### Entities applying IFRS 9 from 1 January 2018 (or earlier)

**Measurement of LT Interests, applying the staff recommendations**

<b>Variation 1 (paragraph 45)</b>	<u>Comparatives</u>	<u>Current</u>
Entity applies IFRS 9, and restates comparatives which must include the Interpretation	IFRS 9	IFRS 9

<b>Variation 2A (paragraph 44)</b>	<u>Comparatives</u>	<u>Current</u>
Entity applies IFRS 9, and does <u>not</u> restate comparatives, including the Interpretation: and		
(a) Entity has previously applied IAS 39 to its LT Interests	IAS 39	IFRS 9
(b) Entity has not previously applied IAS 39 to its LT Interests	Other	IFRS 9

<b>Variation 2B (paragraph 46)</b>	<u>Comparatives</u>	<u>Current</u>
Entity applies IFRS 9, and does <u>not</u> restate comparatives. But Entity chooses to restate comparatives applying the Interpretation.	IAS 39	IFRS 9

### Insurers applying the temporary exemption from IFRS 9

<b>Variation 3 (paragraph 48)</b>	<u>Comparatives</u>	<u>Current</u>
Entity applies IAS 39, and chooses not to restate comparatives applying the Interpretation: and		
(a) Entity has previously applied IAS 39 to its LT Interests	IAS 39	IAS 39
(b) Entity has not previously applied IAS 39 to its LT Interests	Other	IAS 39

<b>Variation 4 (paragraph 48)</b>	<u>Comparatives</u>	<u>Current</u>
Entity applies IAS 39, and chooses to restate comparatives applying the Interpretation.	IAS 39	IAS 39