

## Cover note

1. The International Accounting Standards Board (Board) will hold a supplementary meeting on Friday 17 April 2020 to discuss covid-19-related matters. As a result of that Board meeting the following due process matters have arisen for consideration by the Due Process Oversight Committee (DPOC):
  - (a) **Agenda Paper 1A** *Classification of Liabilities as Current or Non-current — Comment letter period for effective date deferral*. This paper seeks the approval of the DPOC for a shortened comment period for a potential exposure draft to defer the effective date of *Classification of Liabilities as Current or Non-Current (Amendments to IAS 1)*.
  - (b) **Agenda Paper 1B** *IFRS 16 Leases and covid-19 — shortened comment letter period*. This paper asks whether the DPOC agrees to recommend that the Trustees approve a 14-day comment period for a potential exposure draft of an amendment to IFRS 16 if the Board decides to request approval of such a comment period. As outlined in Agenda Paper 1B, if the Board decides to request approval of such a comment period, the full Trustees will meet to determine if they agree to approve it as required by paragraph 6.8 of the *Due Process Handbook*.