

STAFF PAPER

June 2022

IASB[®] meeting

Project	<u>Post-implementation Review of IFRS 9— Classification and Measurement</u>	
Paper topic	Cover note	
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Introduction

1. The IASB is analysing [feedback to Request for Information Post-implementation Review of IFRS 9—Classification and Measurement](#) (the RFI).
2. At this meeting, the IASB will discuss feedback and preliminary staff views on:
 - (a) Agenda Paper 3A *Equity instruments and other comprehensive income*; and
 - (b) Agenda Paper 3B *Literature review update*.
3. We are not asking the IASB for any decisions at this meeting, but welcome questions and suggestions for further analysis. The staff will consider those suggestions when preparing the analysis and recommendations for a future IASB meeting.

Project plan and next steps

4. Following the IASB's tentative agenda decisions on the assessment of a financial asset's contractual cash flow characteristics, we plan to present analysis on the remaining topics on the PIR feedback as follows:

Topics for discussion	Timing 2022	Decisions
1. Contractual cash flow characteristics		
a. General	April	Decided actions on 6 application questions (4 actions, 2 no actions)
b. ESG-linked features	April–May	Decided to start project to clarify aspects of SPPI requirements
c. Contractually linked instruments		
2. Equity instruments and OCI	June	Initial staff analysis on feedback and potential actions
3. Equity instruments and OCI	July	Prioritisation of any potential further actions
4. Modifications to contractual cash flows	Q3	
5. Amortised cost and the effective interest rate method	Q3	
6. Business model assessment	Q3	
7. Other matters	Q3	