STAFF PAPER

IASB® meeting

Project   Post-implementation Review of IFRS 9—Classification and Measurement

Paper topic   Cover note

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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB’s technical decisions are made in public and are reported in the IASB® Update.

Introduction

1. The comment period for Request for Information Post-implementation Review of IFRS 9—Classification and Measurement (the RFI) ended 28 January 2022 and the IASB received 94 responses.1 The appendix to this cover note illustrates the respondent demographic by geographical location and respondent type.

2. At this meeting, the IASB will discuss:

   (a) a summary of the feedback (Agenda Paper 2A); and

   (b) a plan for the next phase of the project (Agenda Paper 3B).

Question for IASB

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<th>Question</th>
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<tr>
<td>Do you have any comments or questions on:</td>
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<tr>
<td>a. the feedback summarised in Agenda Paper 3A; or</td>
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<tr>
<td>b. the plan for the next phase of the project presented in Agenda Paper 3B?</td>
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1 Information about the IASB’s activities prior to publishing the RFI is available on the project page.
Appendix A—Respondent demographic

Respondent geographical location

- Asia, 21%
- Europe, 52%
- Latin America, 6%
- Global, 10%
- North America, 4%
- Oceania, 4%
- Africa, 2%

Respondent type

- Preparer, 38%
- Standard-setting and/or accountancy body, 34%
- Regulator, 9%
- Accounting firm, 10%
- Other, 9%
- User, 1%