

## STAFF PAPER

March 2022

## IASB® meeting

Project	Post-implementation Review of IFRS 9— Classification and Measurement	
Paper topic	Cover note	
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**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.<sup>1</sup> 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****Question**

Do you have any comments or questions on:

- a. the feedback summarised in Agenda Paper 3A; or
- b. the plan for the next phase of the project presented in Agenda Paper 3B?

<sup>1</sup> Information about the IASB's activities prior to publishing the RFI is available on the [project page](#).

**Appendix A—Respondent demographic**

