
IASB[®] meeting

Date	November 2023
Project	Post-implementation Review of IFRS 9—Impairment
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—Impairment](#) (the RFI) ended 27 September 2023 and the IASB received 78 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 27A); and
 - (b) a plan for the next phase of the project (Agenda Paper 27B).
3. In Agenda Papers 27A and 27B, we use the following terms to broadly indicate the portion of respondents that reported a particular view:
 - (a) almost all—all except a very small minority;
 - (b) most—large majority, with more than a few exceptions;
 - (c) many—small majority or large minority;
 - (d) some—small minority, but more than a few; and
 - (e) a few—a very small minority.

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

Questions for the IASB

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Do you have any comments or questions on:

- a. the feedback summarised in Agenda Paper 27A; or
- b. the plan for the next phase of the project presented in Agenda Paper 27B?

Appendix A—Respondent demographic

