

Date

11 December 2025

Location

Virtual Meeting

AGENDA

Time	Agenda item	Agenda ref.
11:15 – 11:20 [5 minutes]	Introduction and welcome	NA
	Amortised Cost Measurement	
	Description The staff will consult FICG members on potential improvements to the amortised cost measurement requirements in IFRS 9 <i>Financial Instruments</i>. Specifically, the staff is considering potential improvements to the requirements related to changes in the effective interest rate and modifications of financial instruments, and the interaction between the modification, derecognition and impairment requirements.	
	Background In September 2024, the IASB began the Amortised Cost Measurement project in response to feedback on the post-implementation reviews of IFRS 9. The project objectives are: - to clarify principles underlying the amortised cost measurement requirements in IFRS 9, addressing application issues that are widespread and have a material effect on entities' financial statements; and - to improve specific information provided to users of financial statements about financial instruments In June 2025, the IASB decided to move the Amortised Cost Measurement project to the standard-setting programme. In September 2025, the IASB started discussions on potential improvements to the amortised cost measurement requirements of IFRS 9. The next milestone of the project is to publish an Exposure Draft in H2 2026.	AP1
	End of public meeting	