
Accounting Standards Advisory Forum meeting

Date	October 2026
Project	Risk Mitigation Accounting
Topic	Common feedback themes on the Exposure Draft
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Purpose of this session

- Confirm to ASAF members that there had been no changes to common feedback themes gathered through stakeholder engagement activities to date compared to those presented in July 2026.
- Seek further information from ASAF members on:
 - the level of engagement by companies in their jurisdictions or regions that still apply IAS 39 hedge accounting requirements;
 - the progress of comment letters preparation and the results of fieldwork conducted in their jurisdictions or regions; and
 - any new insights emerging from the latest fieldwork.

Project overview

Objective of RMA



To **better reflect**:

- how **interest rate risk management** affects amount, timing and uncertainty of cash flows
- the **effect** of risk management activities on the financial statements

Available resources

Exposure Draft package:

- [Exposure Draft: RMA](#)
- [Exposure Draft: RMA—Basis for Conclusions](#)
- [Exposure Draft: RMA—Illustrative Examples and Implementation Guidance](#)

ED Snapshot:

[Exposure Draft *Risk Mitigation Accounting*—Proposed amendments to IFRS 9 and IFRS 7](#)

Webcasts:

- [Webcast 1: Introducing the Risk Mitigation Accounting consultation](#)
- [Webcast 2: Risk Mitigation Accounting—what it means in practice](#)
- [Webcast 3: Explanations on some proposals in the Exposure Draft](#)

Request for fieldwork:

[Request for fieldwork—Exposure Draft *Risk Mitigation Accounting*](#)

Proposal to withdraw IAS 39



The ED could be relevant for companies that still apply **hedge accounting under IAS 39** given the proposal to withdraw IAS 39

- Risk Mitigation Accounting to supplement the general hedge accounting requirements in chapter 6 of IFRS 9
- Stakeholder feedback to inform IASB **how and when IAS 39 could be withdrawn**
- Important to engage all affected stakeholders, because **all companies** that are still applying IAS 39 will be required to transition to IFRS 9, regardless of whether they apply RMA.

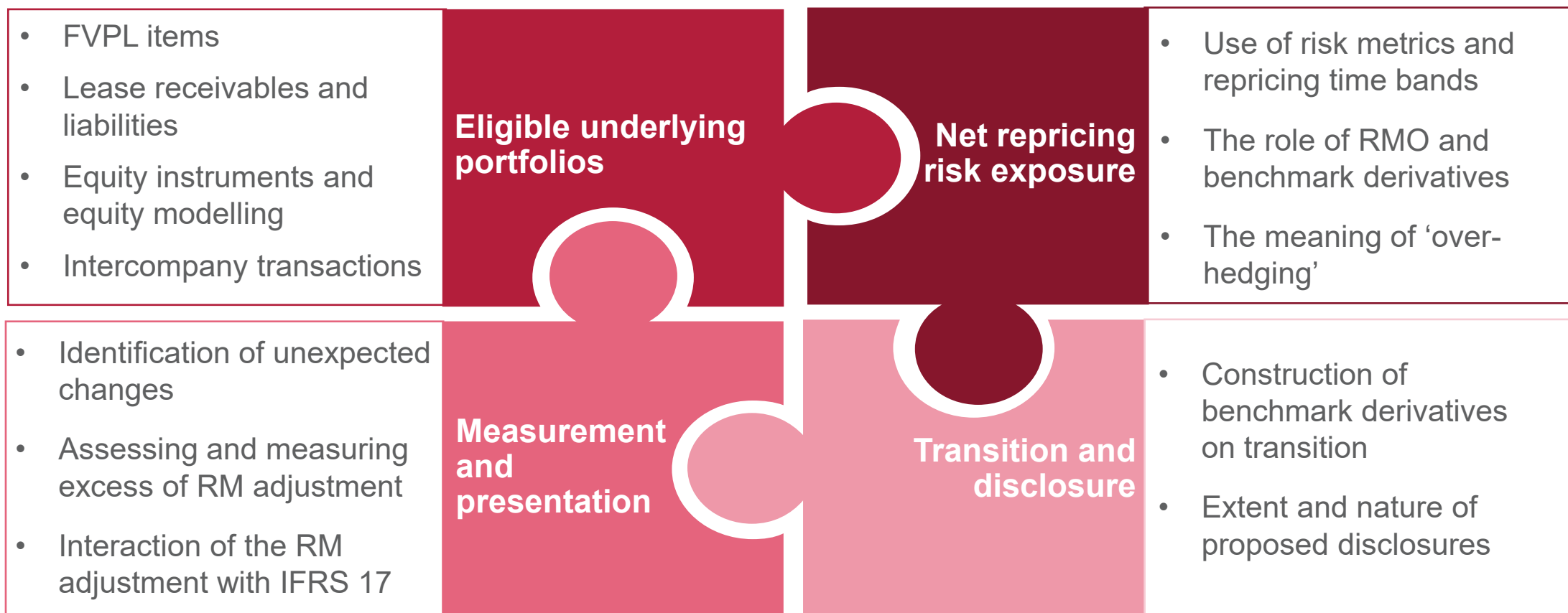
We want to know:



- Implications and possible unintended consequences
- How to ensure effective and appropriate transition period

Common feedback themes

**No changes since our
update in July 2026**



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