

## STAFF PAPER

April 2022

## IASB® meeting

Project	<a href="#">Post-implementation Review of IFRS 9— Classification and Measurement</a>	
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 IASB is analysing [feedback to Request for Information Post-implementation Review of IFRS 9—Classification and Measurement](#) (the RFI).
2. At this meeting, the IASB will discuss feedback on the topic of assessing a financial asset's **contractual cash flow characteristics**.

## Papers for this meeting

3. At this meeting, the IASB will discuss feedback and staff analysis presented in:
  - (a) Agenda Paper 3A *Contractual cash flow characteristics*;
  - (b) Agenda Paper 3B *Contractual cash flow characteristics—ESG-linked features*; and
  - (c) Agenda Paper 3C *Contractual cash flow characteristics—contractually linked instruments*.
4. Agenda Paper 3B and Agenda Paper 3C do not ask the IASB to make any decisions at this meeting. Instead, at this meeting, IASB members are asked for preliminary views. In the light of those views, the staff will develop recommendations and ask the IASB to decide on possible next steps at the May 2022 meeting.

5. Agenda Paper 3A asks IASB members whether they agree with staff recommended actions relating to six other application questions raised in feedback. The staff recommend further actions for four of the application questions, and no further actions for two of the application questions.

### Project plan and next steps

6. The IASB will discuss:
- (a) further analysis on ESG-linked features and contractually linked instruments at the May 2022 meeting; and
  - (b) other topics on the project plan between May 2022 and September 2022.

Topics for discussion	Timing	Decisions
1. Contractual cash flow characteristics		
a. Feedback other than ESG-linked features and contractually linked instruments	April 2022	Decision at this meeting for 6 application questions (staff recommend further action for 4 questions, and no further action for 2 questions).
b. ESG-linked features	April–May 2022	Decision on possible next steps in May
c. Contractually linked instruments	April–May 2022	Decision on possible next steps in May
2. Business model assessment	Q2/Q3 2022	TBC future discussion
3. Equity instruments and OCI	Q2/Q3 2022	TBC future discussion
4. Modifications to contractual cash flows	Q2/Q3 2022	TBC future discussion
5. Amortised cost and the effective interest method	At same meeting as topic 4 (interaction)	TBC future discussion
6. Other matters	Q3 2022	TBC future discussion