



**4 October 2021**

**To: Members of the Hong Kong Institute of CPAs  
All other interested parties**

**INVITATION TO COMMENT ON IASB REQUEST FOR INFORMATION  
Post-implementation Review of IFRS 9—Classification and Measurement  
Comments to be received by 3 December 2021**

The Financial Reporting Standards Committee (FRSC) of the Hong Kong Institute of Certified Public Accountants (Institute) is seeking comments on the IASB Request for Information (RFI) Post-implementation Review (PIR) of IFRS 9 *Financial Instruments—Classification and Measurement*. The RFI is available on the Institute's website:

<http://www.hkicpa.org.hk/en/standards-and-regulations/standards/financial-reporting/exposure-drafts/>.

The International Accounting Standards Board (IASB) is undertaking a PIR of IFRS 9 on classification and measurement. A PIR is part of the IASB's due process, and helps the IASB assess the effects of a new Standard after it has been effective for some time.

The IASB issued the completed version of IFRS 9 in 2014, combining the classification and measurement, impairment and hedge accounting phases of its project to replace and improve on IAS 39 *Financial Instruments: Recognition and Measurement*. IFRS 9 has been effective since 2018.

This RFI seeks feedback on applying the classification and measurement requirements of IFRS 9 and related disclosures. Reviews of the Standard's impairment and hedge accounting requirements will be carried out later. The IASB will use the feedback on the RFI to determine whether any further action is required.

The FRSC invites your comments on the RFI by **3 December 2021** to allow your comments to be considered in developing its response to the IASB. Comments should be supported by specific reasoning and should be submitted in written form.

Comments may be sent by mail, fax or e-mail to:

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Fax number (+852) 2865 6776  
E-mail: [commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk)

Comments will be acknowledged and will be made available for public review unless otherwise requested by the respondent.