

**EXPOSURE DRAFT**

**MANDATORY EFFECTIVE DATE OF IFRS 9**

**PROPOSED AMENDMENT TO IFRS 9 (NOVEMBER  
2009) AND IFRS 9(OCTOBER 2010)**

August 2011

This international exposure draft, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on this exposure draft will be considered by the APC for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

Project Director – Financial Reporting  
File Reference APC – ED 305  
P O Box 59875  
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Comments can also be emailed to:

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Your comments should be dispatched so as to be received by no later than **19 September 2011**. All replies will be regarded as being on public record unless confidentiality is requested.