

PRESS RELEASE

25 November 2014

IASB publishes Exposure Draft proposing amendments to IFRS 2 *Share-based Payment*

The International Accounting Standards Board (IASB) today published an Exposure Draft detailing proposed amendments to IFRS 2 *Share-based Payment*.

The Exposure Draft *Classification and Measurement of Share-based Payment Transactions* brings together a collection of three proposed amendments to IFRS 2. These proposed amendments were initially discussed by the IFRS Interpretations Committee. The proposals provide guidance on:

- (a) the accounting for the effects of vesting conditions on the measurement of a cash-settled share-based payment;
- (b) the classification of share-based payment transactions with net settlement features; and
- (c) the accounting for a modification to the terms and conditions of a share-based payment that changes the classification of the transaction from cash-settled to equity-settled.

The Exposure Draft will be open for public comment until 25 March 2015.

Further information on the amendments can be found [here](#).

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About the IASB

The IASB was established in 2001 and is the standard-setting body of the IFRS Foundation, an independent, private sector, not-for-profit organisation. The IASB is committed to developing, in the public interest, a single set of high quality, global accounting Standards that provide high quality, transparent and comparable information in general purpose financial statements. In pursuit of this objective the IASB conducts extensive public consultations and seeks the co-operation of international and national bodies around the world. The IASB has 16 full-time members drawn from 11 countries and a variety of professional backgrounds. Board members are appointed by, and accountable to, the Trustees of the IFRS Foundation, who are required to select the best available combination of technical expertise and diversity of international business and market experience. In their work the Trustees are accountable to a Monitoring Board of public authorities.