

Summary of Decisions from the UKEB's Public Board Meeting held on 21 September 2023 at 10:00 hrs at 125 London Wall, London EC2Y 5AS

1. **Agenda item 3: Administrative Matters – Minutes of the last meeting**
 - a) The Board approved the minutes of the previous meeting held on 02 August 2023.

2. **Agenda item 4: Final Comment Letter: Post-implementation Review of IFRS 9 *Financial Instruments* Impairment**
 - a) The Board considered the Final Comment Letter (FCL) on the IASB's Post-implementation Review of IFRS 9 *Financial Instruments* Impairment.
 - b) The Board approved the FCL, subject to some minor amendments and final sign-off by the Chair.
 - c) The Board approved the Feedback Statement, subject to amendments being made to incorporate feedback from stakeholders that was not addressed in the FCL, together with the Board's rationale for non-inclusion and final sign-off by the Chair. The Board also approved the (Draft) Due Process Compliance Statement (DPCS).

Note: The meeting agenda, papers and a recording of the meeting itself are available on the UKEB website. The meeting minutes will be published on the UKEB website following approval at the next Board meeting.