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Tentative Agenda Decision and comment letters: Sale of Equity Investments Measured at Fair Value through Other Comprehensive Income (IFRS 9)

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The IFRS Interpretations Committee (Committee) discussed the following matter and tentatively decided not to add a standard-setting project to the work plan. The Committee will reconsider this tentative decision, including the reasons for not adding a standard-setting project, at a future meeting. The Committee invites comments on the tentative agenda decision. All comments will be on the public record and posted on our website unless a respondent requests confidentiality and we grant that request. We do not normally grant such requests unless they are supported by good reason, for example, commercial confidence.

Tentative Agenda Decision

Open for comment until 30 November 2026

The Committee received a request about how an entity accounts for a difference between the fair value of an investment in an equity instrument and the consideration received upon the sale of that instrument when the entity has elected to measure the investment at fair value through other comprehensive income in accordance with IFRS 9.

Fact pattern

An entity has elected to measure an investment in an equity instrument at fair value through other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. The entity subsequently sells that investment and the consideration the entity receives for the investment differs from the fair value of that investment at the disposal date.

The request asks whether the entity accounts for a difference between the fair value of the investment at the disposal date and the consideration the entity receives upon the disposal of that investment in profit or loss or in other comprehensive income.

Findings and conclusion

Evidence gathered by the Committee [to date] indicates little diversity that could have a material effect on those affected in the application of the requirements in IFRS 9 to the fact pattern. Feedback suggests that entities, for an investment in an equity instrument they have elected to measure at fair value through other comprehensive income, generally recognise a difference between the fair value of that investment at the disposal date and the consideration received upon the disposal of that investment in other comprehensive income.

Based on its findings, the Committee concluded that the matter described in the request does not have widespread effect. Consequently, the Committee [decided] that a standard-setting project is not needed to address the request.

The deadline for commenting on the tentative agenda decision is 30 November 2026. The Committee will consider all comments received in writing by that date; agenda papers analysing comments received will include analysis only of comments received by that date.

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