

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 840 OF 2025

**INVITATION TO COMMENT ON EXPOSURE DRAFT 215 AND EXPOSURE DRAFT 216 ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 24 October 2025**

The Accounting Standards Board (the Board) invites comment on *Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents (GRAP 109) (ED 215)* and *Improvements to the Standards of GRAP, 2026 (ED 216)*.

Comment is due as follows:

- ED 215 by **13 February 2026**.
- ED 216 by **9 January 2026**.

The purpose of ED 215 is to clarify the existing requirements in GRAP 109 to identify whether an arrangement meets the definition of a principal-agent arrangement. ED 215 seeks comment from stakeholders on whether the proposed amendments are useful.

The purpose of ED 216 is to propose improvements to the Standards of GRAP. ED 216 seeks comments from stakeholders on these proposed improvements.

Responses to the Exposure Drafts should be received by the respective comment deadlines, as indicated above.

Copies of the documents

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or info@asb.co.za (email).

Comment on the Exposure Drafts can be emailed to info@asb.co.za.

We look forward to receiving your responses.