

## BOARD NOTICES • RAADSKENNISGEWINGS

## BOARD NOTICE 896 OF 2026

**INVITATION TO COMMENT ON EXPOSURE DRAFT 217 ISSUED BY THE ACCOUNTING STANDARDS BOARD****Issued: 27 March 2025**

The Accounting Standards Board (the Board) invites comment on *Amendments to Chapter 7 of the Conceptual Framework for General Purpose Financial Reporting – Limited Scope Amendments* (ED 217). Comment is due by **8 May 2026**.

The purpose of ED 217 is to revise the measurement principles for assets and liabilities in the *Conceptual Framework for General Purpose Financial Reporting* to align with the International Public Sector Accounting Standards Board's measurement principles. ED 217 seeks comment from stakeholders on whether the proposed amendments are useful.

Responses to the Exposure Draft should be received by the comment deadline, 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](mailto:info@asb.co.za) (email).

Comment on the Exposure Draft can be emailed to [info@asb.co.za](mailto:info@asb.co.za).

We look forward to receiving your responses.