Re: Exposure Draft ED 2014/5 Classification and Measurement of Share-based Payment Transactions (Proposed amendments to IFRS 2)

Dear Sir or Madam,

Mazars welcomes the opportunity to comment on the International Accounting Standards Board’s Exposure Draft Classification and Measurement of Share-based Payment Transactions, issued on 25 November 2014.

Mazars fully agrees with the proposed amendments, and considers that those amendments provide practical solutions that would reduce divergence in the application of IFRS 2.

In view of the comment expressed above, we do not provide individual responses to the questions in the Exposure Draft.

However, given the significant increase of narrow-scope amendments to IFRS 2, addressing specific issues (created by facts, circumstances, terms and conditions of share-based plans), Mazars suggests that the IASB should undertake a general review of IFRS 2 to ensure that all issues are addressed in a principle-based way.

Please do not hesitate to contact us should you want to discuss any aspect of our comment letter.

Yours sincerely,

Michel Barbet-Massin

Head of Financial Reporting Technical Support