

24 February 2021

To: Preparers, investors, practitioners and other interested parties

**Roundtable discussion: 8 April 2021**  
**IASB REQUEST FOR INFORMATION**  
***Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12***

The International Accounting Standards Board (IASB) has published this [Request for Information](#) as part of the Post-implementation Review of IFRS 10 *Consolidated Financial Statements*, IFRS 11 *Joint Arrangements* and IFRS 12 *Disclosure of Interests in Other Entities* (the Standards).

IFRS 10 sets out requirements for the preparation of consolidated financial statements; IFRS 11 addresses the accounting for interests in joint arrangements; and IFRS 12 sets out the required disclosures about interests in other entities. These Standards have been effective for annual reporting periods beginning on or after 1 January 2013.

A post-implementation review is part of the IASB's due process and is carried out to assess the effects of requirements on users of financial statements, preparers and auditors, after new IFRS Standards or major amendments have been effective internationally for some time.

This Request for Information seeks feedback from stakeholders on applying the Standards and on the information provided to users of financial statements. The IASB will use the feedback on the Request for Information to determine whether any further action is necessary.

The Hong Kong Institute of Certified Public Accountants invites you to a roundtable to share your views on the challenges encountered in applying IFRS 10, IFRS 11 and IFRS 12, the usefulness of the information provided and your suggestions on the additional support the IASB could consider providing to stakeholders in applying the Standards.

Your views are important to us in providing feedback to the IASB. If you would like to express your views, please join our roundtable discussion. Representatives from the IASB<sup>1</sup> will participate in the roundtable, and hence this is an excellent opportunity to communicate directly with local and international standard setters.

**Details of the roundtable**

Date: 8 April 2021, Thursday

Time: 4:00 pm – 6:00 pm

Venue\*: HKICPA Boardroom, 37/F, Wu Chung House,  
213 Queen's Road East, Wanchai, Hong Kong

\*In view of the uncertainty of the COVID-19 pandemic, we may provide the option to join via online tools if necessary.

To register, please click the following link and reserve by **30 March 2021**:  
<https://survey3.hkicpa.org.hk/index.php?r=survey/index&sid=955956&lang=en>

If you cannot attend the roundtable but would like to provide your comments on the IASB's Request for Information, please email us at [commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk).

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<sup>1</sup> Rika Suzuki, IASB member, and the IASB project team will participate in the roundtable.