



30 September 2026

To: **Members of the Hong Kong Institute of CPAs**
All other interested parties

**INVITATION TO COMMENT ON IFRS INTERPRETATIONS COMMITTEE
TENTATIVE AGENDA DECISIONS**

Comments to be received by 30 October 2026

The IFRS Interpretations Committee (IC) works together with the International Accounting Standards Board to support the consistent application of IFRS Accounting Standards. They do so by, among other things, issuing narrow-scope amendments and IFRIC Interpretations, and publishing agenda decisions to address application questions.

If the IC decides that a standard-setting project should not be added to the work plan, it explains why in a tentative agenda decision, and requests comments within a period normally of 60 days. An agenda decision explains why a standard-setting project has not been added to the work plan and, in many cases, includes explanatory material. Agenda decisions cannot add or change requirements in IFRS Accounting Standards.

At its September meeting, the IC discussed the following matters and tentatively decided not to add a standard-setting project to the work plan.

- (1) [Sale of Equity Investments Measured at Fair Value through Other Comprehensive Income \(IFRS 9 Financial Instruments\)](#) – 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.
- (2) [Assets that Generate a Return Individually and Largely Independently of an Entity's Other Resources \(IFRS 18 Presentation and Disclosure in Financial Statements\)](#) – how an entity assesses whether an asset it holds generates a return individually and largely independently of the entity's other resources, as specified in paragraph 53(c) of IFRS 18.
- (3) [Estimating Residual Value \(IAS 16 Property, Plant and Equipment\)](#) – how an entity estimates the residual value of an item of property, plant and equipment in accordance with IAS 16. Specifically, the request asked whether an entity's estimate of residual value reflects expected future developments other than the expected age and condition of the item at the end of its useful life (other expected future developments).

The Financial Reporting Standards Committee of the Hong Kong Institute of Certified Public Accountants is seeking comments on the above tentative agenda decisions by **30 October 2026** to allow your comments to be considered in developing its response. Comments should be supported by specific reasoning and should be submitted in written form by email to commentletters@hkicpa.org.hk.

Comments will be acknowledged and may be made available for public review unless otherwise requested by the respondent.