



31 March 2026

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

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

Comments to be received by 30 April 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 March meeting, the IC discussed an application question regarding [Reassessment of Control \(IFRS 10 Consolidated Financial Statements\)](#). The request asked whether—applying paragraph 8 of IFRS 10—an entity is required to reassess whether it retains control of an investee when the investee’s governing document is amended. The entity’s conclusion as to whether it controls the investee may or may not change as a result of such a reassessment. Based on the evidence gathered by the IC, the IC concluded that the matter described in the request does not have widespread effect and tentatively decided not to add a standard-setting project to the work plan.

The Financial Reporting Standards Committee of the Hong Kong Institute of Certified Public Accountants is seeking comments on the above tentative agenda decision by **30 April 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 e-mail to: commentletters@hki CPA.org.hk.

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