



26 June 2025

To: Preparers, investors, practitioners and other interested parties

Roundtable Discussion: 13 August 2025
IASB REQUEST FOR INFORMATION
Post-implementation Review of IFRS 16 Leases

The Hong Kong Institute of Certified Public Accountants invites you to a roundtable to share your views on the International Accounting Standards Board (IASB) [Request for Information \(RFI\)](#) *Post-implementation Review (PIR) of IFRS 16 Leases*.

Background of the roundtable

A PIR is an important part of the IASB's due process, helping the IASB assess whether each new standard or major amendment to a standard is broadly working as intended for users of financial statements, preparers, auditors and regulators after the new requirements have been applied for some time.

Effective for annual reporting periods beginning on or after 1 January 2019, IFRS 16 introduced a single lessee accounting model that requires lessees to account for all leases as providing finance. It aimed to improve the information that companies provide about their lease arrangements to investors and other users of financial statements.

The [RFI](#) is now seeking stakeholder feedback on IFRS 16, focusing on:

- Overall assessment of IFRS 16, i.e. whether the Standard is working as intended;
- Usefulness of information resulting from:
 - Lessees' application of judgement in determining lease term, discount rates and variable lease payments;
 - Disclosure of information about lessee's lease-related cash flows;
- Ongoing costs for lessees in applying the measurement requirements for discount rate, subsequent measurement and reassessment of the lease liability, and lease modifications;
- Potential improvements to future transition requirements; and
- Interactions between IFRS 16 and other IFRS Accounting Standards.

Why you should attend this roundtable

The application of IFRS 16 (HKFRS 16 equivalent) has widespread implications for many lessees in Hong Kong and its effects vary across industries. The new requirements also affect investors how they assess entities' financial performance, financial position and cash flows.

Representatives from the IASB will be joining the roundtable to take you through the RFI. This is an excellent opportunity for you to share your experiences and perspectives on applying the Standard. Your feedback may lead to further actions being taken by the IASB, which can include referring matters to the IFRS Interpretations Committee, providing materials to support consistent application of the requirements or potential standard-setting.

Join us in this roundtable discussion to help enhance the requirements in IFRS 16.

Details of the roundtable

Date: 13 August 2025

Time: 4:00 pm – 6:00 pm

Format: Zoom videoconferencing and in-person at the HKICPA

Limited in-person seats are available on a first-come, first-served basis. To register, please click [here](#) and indicate your preferred mode of attendance in the registration form. Please complete your reservation by **8 August 2025**.

If you cannot attend the roundtable but would like to provide your comments, please email us at commentletters@hkipa.org.hk.