



29 September 2025

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 27 October 2025***

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) [Classification of a Foreign Exchange Difference from an Intragroup Monetary Liability \(or Asset\) \(IFRS 18 Presentation and Disclosure in Financial Statements\)](#) – how an entity applying paragraph B65 of IFRS 18 classifies a foreign exchange difference if the income and expenses from the intragroup monetary liability (or asset) that gave rise to the foreign exchange difference have been eliminated on consolidation.
- (2) [Economic Benefits from Use of a Battery under an Offtake Arrangement \(IFRS 16 Leases\)](#) – how an entity applies the requirements in paragraph B9(a) of IFRS 16—specifically, how an entity determines whether a customer has the right to obtain substantially all of the economic benefits from use of an identified asset in a fact pattern involving a battery offtake arrangement.

The Financial Reporting Standards Committee of the Hong Kong Institute of Certified Public Accountants is seeking comments on the above tentative agenda decisions by **27 October 2025** 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.

Comments may be sent by mail, fax or e-mail to:

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