

22 October 2021

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

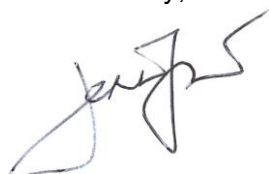
Your Ref.: C/FRSC

Dear Sir/ Madam,

Comment on IFRS Interpretations Committee Tentative Agenda Decisions

ACCA is consolidating inputs from our global forum members and will further reconcile with internal and external experts for a final response to be submitted directly to IASB. We are happy to share the final version in due course.

Yours faithfully,



Jennifer Tan
ACCA Hong Kong Chairman 2021-22

