

**From:** [info](mailto:info@hkab.org.hk) on behalf of [HKAB](http://hkab.org.hk)  
**To:** [P.T. Comment Letter](#)  
**Subject:** Re: Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions  
**Date:** Tuesday, 31 December 2024 16:40:05  
**Attachments:** [ATT00001.jpg](#)

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Dear Ms. Kwei

Thank you for your email dated 5 December 2024 inviting the Association's comments on IFRS Interpretations Committee Tentative Agenda Decisions. After consulting members of HKAB's Financial Reporting Committee, we do not have any opposing comments on the Tentative Agenda Decisions and have no additional comments to raise at this stage.

If you have any questions, please contact the Secretariat ([info@hkab.org.hk](mailto:info@hkab.org.hk)).

Best Regards

Queenie Wong  
Secretary

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From: "P.T. Comment Letter" <[commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk)>  
To: undisclosed-recipients;  
Date: 05/12/2024 03:54 pm  
Subject: Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions

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Dear Sir/Madam,

**Invitation to Comment on IFRS Interpretations Committee Tentative Agenda**

## Decisions

We are writing to seek your organization's comments on the following IFRS IC Tentative Agenda Decisions.

1. Assessing Indicators of Hyperinflationary Economies (IAS 29 *Financial Reporting in Hyperinflationary Economies*)
2. Recognition of Intangible Assets Resulting from Climate-related Expenditure (IAS 38 *Intangible Assets*)

The details of the Invitation to Comment can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Tentative Agenda Decisions by **2 January 2025**.

Thank you.

Yours faithfully,  
Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
**CPA**: *The Success Ingredient*