

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: RE: Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions
Date: Thursday, 2 January 2025 18:32:22

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Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

Invitation to Comment on IFRS Interpretations Committee 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)*

I refer to your letter of 5 December 2024 inviting us to comment on the captioned consultation documents.

We have studied the tentative agenda decisions and have no comments with respect to insurance perspective.

Thank you for giving us the opportunity to comment on the consultation documents.

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

From: P.T. Comment Letter <commentletters@hki CPA.org.hk>

Sent: Thursday, 05 December, 2024 3:52 PM

Subject: Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions

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.hki CPA.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

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