

12 July 2023

Bruce Mackenzie  
Chair  
IFRS Interpretations Committee

Columbus Building  
7 Westferry Circus  
Canary Wharf  
London, United Kingdom  
E14 4HD

Dear Mr Mackenzie

## **Tentative agenda decision – Merger between a Parent and Its Subsidiary in Separate Financial Statements (IAS 27)**

Deloitte Touche Tohmatsu Limited is pleased to respond to the IFRS Interpretations Committee's publication in the June 2023 IFRIC Update of the tentative agenda decision not to take onto the Committee's agenda the request about how a parent entity that prepares separate financial statements applying IAS 27 accounts for a merger with its subsidiary in its separate financial statements.

We agree with the IFRS Interpretations Committee's decision not to add this item onto its agenda for the reasons set out in the tentative agenda decision.

If you have any questions concerning our response, please contact Veronica Poole in London at +44 (0)20 7007 0884.

Yours sincerely



**Veronica Poole**  
Global IFRS and Corporate Reporting Leader