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**Financial Reporting Technical  
Committee**

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Berlin, 6 October 2025

Dear Bruce,

**IFRS IC's proposed updates to agenda decisions for IFRS 18**

On behalf of the Accounting Standards Committee of Germany (ASCG), I am writing to comment on the proposed Updates to Committee Agenda Decisions for IFRS 18 as published in the June 2025 *IFRIC Update*.

We welcome and support the IFRS IC's approach to update nine agenda decisions that refer to general requirements about presentation, materiality and aggregation of information in the financial statements by replacing references to IAS 1 with reference to the new or amended requirements in IFRS 18. We also support the proposed update to the agenda decision *Supply Chain Financing – Reverse Factoring* (December 2020). In our opinion, the proposed updates are clear and comprehensible. Therefore, we have no technical comments on the agenda decisions and agree with the proposed updates.

Notwithstanding our general support, it is not clear from the agenda decisions whether the update was intended to result in a change to current reporting practice. In this context, we like to point out that, in practice, there is a lack of awareness that an entity could arrive at a different conclusion in terms of presentation or aggregation and disaggregation of information in the primary financial statements and the notes (than before) when applying the updated agenda decisions; However, we believe, this is due to the new or amended requirements in IFRS 18 (in particular regarding the new principles on aggregation and disaggregation and the new requirements on the role of the primary financial statements and the notes, including the new concept of a "useful structured summary").

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This said, we suggest the IFRS IC raise awareness amongst its stakeholders (especially preparers of financial statements) by communicating that, in the course of implementing IFRS 18, any previous implementation of the agenda decisions may need to be reviewed in light of the new or amended requirements in IFRS 18.

If you would like to discuss our views further, please do not hesitate to contact Ilka Canitz (canitz@drsc.de) or me.

Yours sincerely,

*Sven Morich*

Vice President