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**Financial Reporting Technical  
Committee**

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Berlin, 12 May 2026

Dear Bruce,

### **IFRS IC's tentative agenda decisions in its March 2026 meeting**

On behalf of the Accounting Standards Committee of Germany, I am writing to comment on the Tentative Agenda Decision (TAD) on IFRS 10 – *Reassessment of control* –, taken by the IFRS IC as published in the March 2026 *IFRIC Update*.

We agree with the tentative agenda decision and with the reasons behind. In particular, we concur with the findings that (i) there is “no diversity in determining whether the entity reassesses ... control” and (ii) “the entity [actually] reassesses whether it retains control...”.

However, we believe – and have communicated so during IFRS IC staff's outreach – that fact patterns where the deed of trust or the articles of association are changed would generally trigger, ie. require, reassessment of control in accordance with IFRS 10. As the wording of the TAD is silent on this aspect, we consider the submitter's question of whether an entity “*should* ... *reassess* whether it [still] has control” (ie. whether reassessment is *mandatory*) still being unanswered.

This given, we suggest the IFRS IC to amend the TAD's wording by explicitly stating whether, under the circumstances given in the submission, reassessment is required or not.

If you would like to discuss our view further, please do not hesitate to contact Jan-Velten Große ([grosse@drsc.de](mailto:grosse@drsc.de)) or me.

Yours sincerely,

*Sven Morich*

Vice President

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