



IFRS Interpretations Committee

commentletters@ifrs.org

Stockholm 05 February 2024

Tentative Agenda Decision and comment letters: Climate-related Commitments (IAS 37)

FAR is responding to your invitation to comment on the Tentative Agenda Decision and comment letters: Climate-related Commitments (IAS 37).

FAR agrees with the Committee's conclusions.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Pernilla'.

Pernilla Lundqvist
Chairman Accounting Practices Committee