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IFRS Interpretations Committee
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9 September 2026

Dear Sir

Tentative IFRS Interpretations Committee Agenda Decision: Classification of Income and Expenses from Cash and Cash Equivalents (IFRS 18)

We are pleased to comment on the above-mentioned Tentative Agenda Decision (TAD) of the IFRS Interpretations Committee (the Committee). Following consultation with the BDO network¹, this letter summarises views of member firms that provided comments on the TAD.

Given the pervasive nature of cash and cash equivalents, and the large number of entities with more than one specified main business activity, we welcome the Committee's consideration of this matter.

We agree with the Committee's technical analysis in the TAD applying the requirements of IFRS 18 *Presentation and Disclosure in Financial Statements*.

The conclusion reached in the TAD is consistent with BDO's published view, as explained in section 3.9.1 of [IFRS Accounting Standards in Practice: IFRS 18 Presentation and Disclosure in Financial Statements](#).

We hope that you will find our comments and observations helpful. If you would like to discuss any of them, please contact me at +44 (0)7776 215267 or by email at abuchanan@bdoifra.com.

Yours faithfully

Andrew Buchanan

Global Head of IFRS and Corporate Reporting

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