



RSM International Limited

200 Aldersgate Street  
London  
EC1A 4HD  
United Kingdom

T +44 (0)207 601 1080

rsm.global

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Mr Andreas Barckow  
Chairman  
International Accounting Standards Board  
Columbus Building  
7 Westferry Circus  
Canary Wharf  
London E14 4H

By e-mail only – [commentletters@ifrs.org](mailto:commentletters@ifrs.org)

**Re: IFRS Interpretations Committee ('Committee') Tentative Agenda Decision: Scope of the Requirements to Disclose Expenses by Nature (IFRS 18)**

Dear Mr Barckow,

On behalf of RSM International Limited, a worldwide network of independent audit, tax and consulting firms, we are pleased to comment on the IFRS Interpretations Committee ('Committee') Tentative Agenda Decision: Scope of the Requirements to Disclose Expenses by Nature (IFRS 18).

We concur with the Committee's tentative agenda decision based on the specific fact pattern outlined in the submission. In our view, IFRS 18 provides a clear and sufficient framework for entities to ascertain the scope of the disclosure requirements set out in paragraph 83. In addition, paragraph B84 of IFRS 18 offers robust guidance regarding the implementation of the provisions in IFRS 18.83. Accordingly, we agree that there is no need for a standard-setting initiative or further clarification to IFRS 18 on this issue.

We would be pleased to respond to any questions the Board or its staff may have about any of our response. If you have any questions or comments, please do not hesitate to contact Monique Cole (+1 6172411461; [monique.cole@rsmus.com](mailto:monique.cole@rsmus.com)) or Claire Blanton (+44 (0) 207 601 1842; [Claire.Blanton@rsm.global](mailto:Claire.Blanton@rsm.global)).

Yours faithfully,

**RSM International**

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