

Mr Bruce Mackenzie
IFRS Interpretations Committee Chair
Columbus Building,
7 Westferry Circus
Canary Wharf, London E14 4HD
United Kingdom

Paris, 22 May 2023

March 2023 IFRIC Tentative Agenda Decision – Guarantee over a Derivative Contract

Dear Bruce,

Mazars is pleased to comment on the above mentioned IFRS Interpretations Committee Tentative Agenda Decision, published in the March 2023 IFRIC Update.

We agree with the IFRS Interpretations Committee's decision not to add a standard-setting project onto its work plan for the reasons set out in the tentative agenda decision.

Please do not hesitate to contact us should you want to discuss any aspect of our comment letter.

Yours sincerely,



Edouard Fossat

Financial Reporting Technical Support