

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

Paris, 2 February 2024

**November 2023 IFRIC Tentative Agenda Decision – Climate-related Commitments
(IAS 37)**

Dear Bruce,

Mazars welcomes the opportunity to comment on the IFRS Interpretations Committee's tentative agenda decision (TAD), published in the November 2023 IFRIC Update, on Climate-related Commitments (IAS 37).

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