

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

La Défense, 20 November 2023

**Tentative Agenda Decision – IFRIC Update September 2023 – Payments contingent on continued employment during handover periods (IFRS 3)**

Dear Bruce,

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

We agree with the tentative agenda tentative conclusion, according to which there is no need to add a standard-setting project to the work plan.

This said, the tentative agenda decision is based upon the fact that there is no significant diversity in practice.

Without contradicting this statement, which appears as a state of play, we believe that the reference to the agenda decision published in January 2013 may have been sufficient to answer the question as the fact pattern appears to be substantially similar.

Should you have any questions regarding our comments on the tentative agenda decision, please do not hesitate to contact me (+33 6 62 99 57 81).

Yours sincerely,



Edouard Fossat

*Financial Reporting Technical Support*