

06 February 2026

International Accounting Standards Board
7 West Ferry Circus
Canary Wharf
London E14 4HD
United Kingdom
Email: commentletters@ifrs.org



Dear Sir/Madam

SAICA SUBMISSION ON TENTATIVE AGENDA DECISION: *Fair Presentation and Compliance with IFRS Accounting Standards (IAS 1)*

In response to your request for comments on Tentative Agenda Decision: *Fair Presentation and Compliance with IFRS Accounting Standards (IAS 1)*, attached is the comment letter prepared by the South African Institute of Chartered Accountants (SAICA). This comment letter results from deliberations of SAICA's Accounting Practices Committee (APC), which comprises members from reporting organisations, preparers, regulators, auditors, IFRS specialists, investment analysts and academics.

We thank you for the opportunity to provide comments on this Tentative Agenda Decision.

Please do not hesitate to contact us should you wish to discuss any of our comments.

Prof Ahmed Mohammadali-Haji
Chairperson: APC

Mulala Ratshitanga
Lead: Financial Reporting

Cc: Kedibone Sono
Head: Financial Reporting



SAICA SUBMISSION ON TENTATIVE AGENDA DECISION: *Fair Presentation and Compliance with IFRS Accounting Standards (IAS 1)*

Overview

The Committee received a request about the application of the requirements in paragraphs 15– 24 of IAS 1 *Presentation of Financial Statements* [paragraphs 6A–6J of IAS 8 *Basis of Preparation of Financial Statements*] relating to fair presentation and compliance with IFRS Accounting Standards.

SPECIFIC COMMENTS

We do not have any specific comments on this agenda decision.