



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)  
**TIRUPUR BRANCH (SIRC)**

27.10.2026

To  
The Secretary,  
Accounting Standards Board,  
The Institute of Chartered Accountants of India,  
ICAI Bhawan, Indraprastha Marg,  
New Delhi -110002.

Dear Sir/Madam,

**Subject: Comments on Information on Post-implementation Review of IFRS 9 - Hedge Accounting.**

With reference to the above subject, we wish to inform you that the matter was discussed with our branch members, and the relevant information was circulated among them to obtain their comments and views.

We hereby submit the collective views of our branch members on the **Information on Post-implementation Review of IFRS 9 – Hedge Accounting** issued by the **Accounting Standards Board of ICAI**.

We commend ICAI for its continued commitment to maintaining and enhancing the quality of financial reporting standards. Our branch members have carefully reviewed the aforesaid document and would like to submit their collective views for your consideration.

Overall, our members support the objectives of the **post-implementation review of IFRS 9 – Hedge Accounting**. Based on the discussions held among our members, no disagreements or concerns were raised regarding the proposals outlined in the document.

Thank you for considering our members' views and feedback.

Yours faithfully,

**CA. Vishnukumar M,**  
Chairman,  
The Institute of Chartered Accountants of India,  
Tirupur Branch (SIRC)

