

14 March 2025

Pauline Wallace  
Chair UK Endorsement Board  
1 Victoria Street  
London  
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To be sent via email to: [UKEndorsementBoard@endorsement-board.uk](mailto:UKEndorsementBoard@endorsement-board.uk)

Dear Pauline

## **Invitation to Comment on the Draft Endorsement Criteria Assessment on the amendments to IFRS 9 and IFRS 7 Contracts Referencing Nature-dependent Electricity**

We welcome the opportunity to respond to the UK Endorsement Board's invitation to comment on its draft endorsement criteria assessment of the amendments to IFRS 9 and IFRS 7 Contracts Referencing Nature-dependent Electricity that were published by the International Accounting Standards Board in December 2024.

We strongly support a single set of global corporate reporting standards and such we fully support the endorsement of the amendments to IFRS 9 and IFRS 7 Contracts Referencing Nature-dependent Electricity.

Yours sincerely

## **Vice-Chair and UK National Head of Accounting and Corporate Reporting**

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