



Pauline Wallace
Chair
UK Endorsement Board
6th Floor
10 South Colonnade
London
E14 4PU

9 January 2025

Dear Pauline

UK Draft Endorsement Criteria Assessment (DECA) on Annual Improvements to IFRS Accounting Standards – Volume 11

I am responding on behalf of PricewaterhouseCoopers LLP to your invitation to comment on the Draft Endorsement Criteria Assessment (DECA) on Annual Improvements to IFRS Accounting Standards – Volume 11.

We continue to support globally consistent standards and encourage endorsement of international accounting standards, without any regional modifications and carve-outs where possible. Accordingly, we support the adoption of the Annual Improvements to IFRS Accounting Standards – Volume 11, as proposed in the DECA. Our responses to the questions in the Invitation to Comment are 'yes'.

If you have any questions in relation to this letter please do not hesitate to contact me.

Yours sincerely

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP, 1 Embankment Place, London WC2N 6RH
T: +44 (0) 20 7583 5000, F: +44 (0) 20 7822 4652, www.pwc.co.uk

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