



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

7 January 2025

Dear Pauline

UK Draft Endorsement Criteria Assessment (DECA) of Amendments to IFRS 9 and IFRS 7 – Amendments to the Classification and Measurement of Financial Instruments

I am responding on behalf of PricewaterhouseCoopers LLP to your invitation to comment on the Draft Endorsement Criteria Assessment (DECA) of the Amendments to IFRS 9 and IFRS 7 – Amendments to the Classification and Measurement of Financial Instruments.

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 Amendments to IFRS 9 and IFRS 7 on the Classification and Measurement of Financial Instruments, 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

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