

24 October 2024

Pauline Wallace
Chair UK Endorsement Board
1 Victoria Street
London
SW1H 0ET

To be sent via email to: UKEndorsementBoard@endorsement-board.uk

Dear Pauline

Invitation to Comment on the Draft Endorsement Criteria Assessment on the Annual Improvements to IFRS Accounting Standards – Volume 11

We welcome the opportunity to respond to the UK Endorsement Board's invitation to comment on its draft endorsement criteria assessment of the Annual Improvements to IFRS Accounting Standards – Volume 11 that were published by the International Accounting Standards Board in July 2024.

We strongly support a single set of global corporate reporting standards and such we fully support the endorsement of the Annual Improvements to IFRS Accounting Standards.

Yours sincerely

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

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