

1 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 Amendments to the Classification and Measurement of Financial Instruments

We welcome the opportunity to respond to the UK Endorsement Board's invitation to comment on its draft endorsement criteria assessment of amendments to the classification and measurements of Financial Instruments that were published by the International Accounting Standards Board in May 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.

Yours sincerely

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

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