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By email to:
UKEndorsementBoard@endorsement-board.uk

28 September 2022

Dear Pauline

**Response to Invitation to Comment on the Draft Endorsement Criteria
Assessment of narrow-scope amendments issued 2021 (*with an effective date
of 1 January 2023*)**

We welcome the opportunity to respond to the UK Endorsement Board's (UKEB) invitation to comment on its draft endorsement criteria assessment of the three narrow-scope amendments to IAS 1, IAS 8 and IAS 12 that were published by the IASB in 2021.

We believe in a single set of globally consistent financial reporting standards, and so support the adoption of these narrow-scope amendments in the UK.

Yours sincerely

KPMG LLP