



KPMG LLP
Audit
15 Canada Square
London E14 5GL
United Kingdom

Pauline Wallace
Chair
UK Endorsement Board
8th Floor
125 London Wall
London
EC2Y 5AS

Your ref

Our ref JG/MB

By email to:
UKEndorsementBoard@endorsement-board.uk

8 January 2025

Dear Ms Wallace

Response to Invitation to Comment on the Draft Endorsement Criteria Assessment of Amendments to IFRS 9 and IFRS 7 – Amendments to the Classification and Measurement of Financial Instruments (*with an effective date of 1 January 2026*)

KPMG in the UK (“we”) welcome the opportunity to respond to the UK Endorsement Board’s invitation to comment on its draft endorsement criteria assessment of the Amendments to IFRS 9 and IFRS 7 (*Amendments to the Classification and Measurement of Financial Instruments*) that were published by the International Accounting Standards Board in May 2024.

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

Yours sincerely

KPMG LLP

KPMG LLP