

Exposure Draft of Revised Accounting Standards for Public Comments

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To

The Secretary,
Accounting Standard Board,
The Institute of Chartered Accountants of India
ICAI Bhawan, A-29, Sector-62,
NOIDA, Uttar Pradesh – 201 309

Sub: Comments Exposure Draft of revised AS 102, Share based payments

Madam/Sir,

In reference to the cited subject, NIRC of ICAI is submitting comments on this Exposure Draft indicating the following comments:-

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The Exposure draft of revised AS 102 is consistent with Ind AS 102. The accounting standards is applicable to the entities to whom Ind AS is not applicable. After reading and understanding of exposure draft of AS 102 , it will definitely increase the accountability and transparency , which helps users and entities the accounting of share-based payments.

This exposure draft definitely be implemented

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Hope the same will be line and will be acknowledged appropriately.

Truly Yours,

CA. Avinash Gupta

Chairman

**Northern India Regional Council of
The Institute of Chartered Accountants of India
(Setup by act of parliament in 1949)**

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