



Date: - 28th May, 2022

**Submission of Suggestions/Comments on Exposure Draft of “
Accounting Standard (AS) 108 - Segment Reporting”**

Comment 1

Aggregation criteria as mentioned in Ind AS 108 can be added

Comment 2

Disclosures relating to major customers can be added.

With warm regards,

CA. Kashinath Pathare
Chairman
Pune Branch of WIRC of ICAI