



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Pune (WIRC)

Date: - 20th March, 2021

**Submission of Suggestions/Comments on Exposure Draft of
“Amendments to Ind AS”**

- Amendments to Ind As are very good & welcome step.
- In my view its implementation should be postponed for 2 years.
- From F. Y. 2023-24 the same should be implemented.

With warm regards,

CA. Sameer Ladda
Chairman
Pune Branch of WIRC of ICAI