

Comments on ED on AS 110, *Consolidated and Separate Financial Statements*

1. Footnote to Title-Reference to AS 21 should be corrected as AS 110.
2. Para 2- the term “joint controlled entities” should read as “jointly controlled entities”.
3. Paragraph 26-the term 'joint Ventures' should appear as 'joint ventures'. ['v' should not appear as 'V'].