

Comments on - Amendments to Ind AS 1, Presentation of Financial Statements

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To: Comments ASB - ICAI <commentsasb@icai.in>

Dear Sirs,

The amendments provide much required clarification for not reproducing Ind AS language in Summary of Accounting Policies and not to disclose policies for items which are not material. Hence these amendments to Ind AS 1 should be applied from annual reporting period beginning on or after 1st April 2021 itself.

Regards



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