

Exposure Draft on Financial Instruments with Characteristics of Equity - Proposed amendments to IAS 32, IFRS 7 and IAS 1 issued by the IASB for comments

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Tue 06-02-2024 18:35

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

Cc:CA Mausam Rathii <camausamrathi@gmail.com>;associates.atishay@gmail.com <associates.atishay@gmail.com>

Dear Sir,

This has reference to **Exposure Draft on Financial Instruments with Characteristics of Equity - Proposed amendments to IAS 32, IFRS 7 and IAS 1**. We have gone through the Exposure draft and based on our understanding, the relevant Questions from 1 to 10 which proposes changes in terms of clarification of existing language, presentation and further refined disclosures with respect to IND AS are agreeable and correct.

You are requested to please confirm the return receipt.

Thanking you,

Regards,

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

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Sent: Tuesday, December 12, 2023 3:42 PM

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