



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)  
**TIRUPUR BRANCH (SIRC)**

08.01.2025

To  
The Secretary,  
Accounting Standards Board,  
The Institute of Chartered Accountants of India,  
ICAI Bhawan , Indraprastha Marg,  
New Delhi -110002.

Dear Sir/Madam,

Subject: Comments on Exposure Draft on **Provisions—Targeted Improvements - Proposed amendments to IAS 37.**

We have discussed the above subject with our members. The same was distributed to the members for seeking their comments on the subject.

We here by express view of our members collectively on the Exposure Draft on “**Provisions—Targeted Improvements - Proposed amendments to IAS 37**” issued by International Accounting Standards Board.

We commend ICAI for its commitment to maintaining and enhancing the quality of financial reporting standards. Our branch members has carefully reviewed the Exposure Draft and would like to provide the following comments for consideration.

Overall, we support the objective of the proposed exposure draft on **Provisions—Targeted Improvements - Proposed amendments to IAS 37.**

None of the proposals are disagreeable as per the discussion made amongst our members.

Thank you for considering our input.

Thanking you,

Yours faithfully,

**CA. Senthilkumar K C,**  
Chairman,  
The Institute of Chartered Accountants of India,  
Tirupur Branch (SIRC)

