

RE: Exposure Drafts of Amendments to Ind AS for comments

indas <indas@pnb.co.in>

Sat 20-03-2021 20:03

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

Cc: hr@scopeonline.in <hr@scopeonline.in>; mdps@pnb.co.in <mdps@pnb.co.in>; 'indas' <indas@pnb.co.in>; 'Anuj kansal' <anujkansal@pnb.co.in>; 'Ram Kishore Khichi' <rkkhichi@pnb.co.in>; 'Mahesh Dhawan' <mahesh.dhawan@pnb.co.in>; asb@icai.in <asb@icai.in>

Dear Sir,

This is with reference to trail mail in which views/ comments were sought on Exposure Drafts to converge with amendments in IFRS Standards. In this regard, we submit that in our view no change is required in the exposure drafts.

Yours Faithfully,

(Mahesh Dhawan)
General Manager**From:** SCOPE HR [<mailto:hr@scopeonline.in>]**Sent:** 08 March 2021 11:19**To:** K Sreekant {K Sreekant}; cmd@pdilin.com; Managing Director; cmd@pawanhans.co.in; cmdrailand@railtelindia.com; mdrdpl@rdpl-india.in; mdu@reiljp.com; RCF; CMD RINL; richardsoncruddas@yahoo.co.in; rmehrotra@rites.com; CMD REC; cmdrvnl@rvnl.org; cmd@spmcil.com; Shipping Corp.; director@scl.gov.in; sectt.cmd@sjvn.nic.in; md@seci.co.in; cmd.secl.cil@coalindia.in; cmd@scootersindia.com; SBI; cmd@stclimited.co.in; Chairmansail; cmd@tcil.net.in; cmd@thdc.co.in; tsltslnaini@rediffmail.com; unitchieftspl@gmail.com; mdceo@unionbankofindia.co.in; md.birac@nic.in; cmdsect@uraniumcorp.in; cmd@wapcos.co.in; WCL; cmdhckol@gmail.com; Rajat Sud; info@bbunl.com**Cc:** finance; Shubh; ashok**Subject:** Exposure Drafts of Amendments to Ind AS for comments**Mail originates from outside PNB !! Be vigilant before you click on a link, open attachments or reply !!!**

Dear Sir/Madam,

Trailing e-mail received from the ICAI regarding following Exposure Drafts for public comments with last date as March 20, 2021 is being forwarded for your views / comments on the same by **March 20, 2021**.

1. Exposure Draft of Onerous Contracts - Amendments to Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets - The downloadable version is available at: <https://www.icai.org/resource/63124asb51076-indas37.pdf>
2. Exposure Draft of Property, Plant and Equipment: Proceeds before Intended Use- Amendments to Ind AS 16, Property, Plant and Equipment - The downloadable version is available at: <https://www.icai.org/resource/63125asb51076-indas16.pdf>
3. Exposure Draft of Reference to the Conceptual Framework (Amendments to Ind AS 103, Business Combinations) - The downloadable version is available at: <https://www.icai.org/resource/63126asb51076-indas103.pdf>
4. Exposure Draft of Annual Improvements to Ind AS (2021) - The downloadable version is available at: <https://www.icai.org/resource/63127asb51076-indas.pdf>

Kindly send your valuable comments directly to ICAI as mentioned in the trailing mail with a copy endorsed to SCOPE.

Thanking you,

Yours Faithfully,

3/22/2021

Mail - Comments ASB - ICAI - Outlook

(Shubh Ratna)

AGM (Technical & HR)

Standing Conference of Public Enterprises

1st Floor, Core-8, SCOPE Complex,

7, Lodhi Road, Delhi-110 003

Mobile No. 9873398242