## Deloitte.

24 November 2023

Andreas Barckow Chair International Accounting Standards Board

Columbus Building 7 Westferry Circus Canary Wharf London, E14 4HD United Kingdom

Dear Dr Barckow

## Exposure Draft Annual Improvements to IFRS Accounting Standards-Volume 11

Deloitte Touche Tohmatsu Limited is pleased to respond to the International Accounting Standards Board's Exposure Draft *Annual Improvements to IFRS Accounting Standards—Volume 11*.

We agree with the amendments proposed in the Exposure Draft and have no specific comments.

If you have any questions concerning our response, please contact Veronica Poole in London at +44 (0)20 7007 0884.

Yours sincerely

Veronica Poole Global IFRS and Corporate Reporting Leader

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