

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