



Accounting Standards Board

Aldwych House, 71-91 Aldwych, London WC2B 4HN

Telephone: 020 7492 2300 Fax: 020 7492 2399

www.frc.org.uk/asb



Stig Enevoldsen Esq
Chairman
European Financial Reporting Advisory Group
Avenue des Arts 13-14
1210 Brussels
BELGIUM

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Dear Stig

Adoption of the Amendment to IAS 2 Presentation of Financial Statements – Capital Disclosures

I refer to EFRAG's draft letter to the European Commission concerning the adoption of the Amendment to IAS 2 *Presentation of Financial Statements – Capital Disclosures*. The ASB supports EFRAG's recommendation to adopt the amendment.

Yours sincerely

Ian Mackintosh
Chairman