



By email to: ukfrs@frc.org.uk
Merrik Bousfield
Financial Reporting Council
8th Floor
125 London Wall
London
EC2Y 5AS

21 January 2022

Dear Sir

FRED 79 – Proposed amendments to FRS 101 *Reduced Disclosure Framework* 2021/22 Cycle

We welcome the opportunity to comment, on behalf of PricewaterhouseCoopers LLP, on the exposure draft. Our responses to the questions asked by the FRC and other comments are given below.

Question 1

Do you agree that no amendments are required to FRS 101 in this cycle? If not, why not?

We agree that no amendments are required to FRS 101 in this cycle.

Question 2

In relation to the Consultation stage impact assessment, do you have any comments on the costs and benefits identified? Please provide evidence to support your views.

We have no specific comments on the cost or benefits identified.

If you have any questions or would like to discuss any of the points raised in this letter in more detail, please contact Peter Hogarth [REDACTED]

Yours faithfully

PricewaterhouseCoopers LLP

*PricewaterhouseCoopers LLP, 1 Embankment Place, London, WC2N 6RH
T: +44 (0) 2075 835 000, F: +44 (0) 2072 124 652, www.pwc.co.uk*