

AA/CFRP/mb

Easton Bilsborough
Financial Reporting Council
8th Floor
125 London Wall
LONDON
EC2Y 5AS

13 March 2020

Dear Mr Bilsborough

FRED 73 Draft amendments to FRS 101 Reduced Disclosure Framework 2019/20 cycle

We welcome the opportunity to comment on the draft amendments to FRS 101, Reduced Disclosure Framework, as set out in FRED 73.

We are comfortable with the proposals and do not foresee any practical implications as a result of their application.

If you would like to discuss this in more detail, please contact Anne Adrain aadrain@icas.com

Yours sincerely

A handwritten signature in black ink that reads 'Anne Adrain'.

ANNE ADRAIN
Head of Sustainability & Reporting