

# ASC

ACCOUNTING STANDARDS COUNCIL  
SINGAPORE

6 April 2017

Mr Hans Hoogervorst  
Chairman  
International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH  
United Kingdom

*(By online submission)*

Dear Hans

**RESPONSE TO EXPOSURE DRAFT ON ANNUAL IMPROVEMENTS TO IFRS  
STANDARDS 2015 – 2017 CYCLE**

The Singapore Accounting Standards Council appreciates the opportunity to comment on the Exposure Draft on Annual Improvements to IFRS Standards 2015 – 2017 Cycle (the ED) issued by the International Accounting Standards Board (the IASB) in January 2017.

We agree with the proposals set out in the ED.

We hope that our comments will contribute to the IASB's deliberation on the ED. Should you require any further clarification, please contact our project manager Peiqi Hu at [HU\\_Peiqi@asc.gov.sg](mailto:HU_Peiqi@asc.gov.sg).

Yours faithfully

Suat Cheng Goh  
Technical Director  
Singapore Accounting Standards Council