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**UK Endorsement Board
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**Submitted via email:
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Email:
Catriona.lawrie@mazars.co.uk

Date: 27 July 2026

Dear UKEB Secretariat

Call for comments on Draft Endorsement Criteria Assessment of *Translation to a Hyperinflationary Presentation Currency* (Amendments to IAS 21)

Forvis Mazars LLP welcomes the opportunity to comment on the UK Endorsement Board's (UKEB) Draft Endorsement Criteria Assessment *Translation to a Hyperinflationary Presentation Currency - Amendments to IAS 21* (DECA).

In the UK, Forvis Mazars LLP has approximately 170 partners and over 3,250 employees, and is ranked one of the top 10 firms nationally. Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax and advisory services. The partnership draws on the expertise and cultural understanding of over 35,000 professionals across the globe to assist clients of all sizes at every stage in their development.

Forvis Mazars Group responded to the International Accounting Standards Board's Exposure Draft *Translation to a Hyperinflationary Presentation Currency* (ED) and was supportive of the amendments, although there were reservations that the proposed disclosures could be overly onerous for preparers. This concern relates specifically to the disclosure requirement of summarised financial statements of the foreign operations, which have been incorporated into the final amendments.

Despite the reservations concerning the disclosures, we concur with the UKEB's draft endorsement decision, in that the UK statutory endorsement criteria have been met for the amendments. We have no further comments on the DECA.

If you would find it helpful to discuss any of our observations further, please contact Catriona Lawrie, Partner, Accounting Technical Services, under the contact details stated in this letter.

Yours faithfully,

Forvis Mazars LLP