

**Comments on the Draft Technical Correction (DTC) 1 on 'Proposed Amendments to IAS 21, The Effects of Changes in Foreign Exchange Rates – Net Investment in a Foreign Operation'**

**Question 1**

Do you agree with the proposals in this draft Technical Correction? If not, why not? What changes do you propose and why?

**Response**

We agree with the proposals.

**Question 2**

Do you have any other comments on the proposals?

**Response**

No comments.

The Institute of Chartered Accountants of India