

AUSTRIAN FINANCIAL REPORTING ADVISORY COMMITTEE
c/o KAMMER DER STEUERBERATER:INNEN UND WIRTSCHAFTSPRÜFER:INNEN
AM BELVEDERE 10 I TOP 4
A-1100 VIENNA
AUSTRIA

TEL +43 (1) 81173 228
FAX +43 (1) 81173 100
E-MAIL office@frac.at
WEB <http://www.frac.at>

December 20, 2024

Mr. Wolf Klinz
EFRAG FRB Chair
EFRAG
Square de Meeûs 35
B-1000 Brussels
Belgium

Comments on Exposure Draft "Equity Method of Accounting – IAS 28 Investments in Associates and Joint Ventures (revised 202x)"

Dear Mr. Klinz,

On behalf of the Austrian Financial Reporting Advisory Committee (AFRAC), the privately organised standard-setting body for financial and other corporate reporting in Austria, we appreciate the opportunity to contribute to EFRAG's draft comment letter on the Exposure Draft "Equity Method of Accounting – IAS 28 Investments in Associates and Joint Ventures (revised 202x)" by providing in advance our feedback vis-à-vis the IASB. We are therefore pleased to attach our Comment Letter addressed to the IASB.

For any further questions, please do not hesitate to contact us.

Best regards,
Romuald Bertl
Chairman