

9 December 2025

Jenny Carter
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By email: ukfrs@frc.org.uk

Dear Ms Carter

FRED 88 - FRS 101 *Reduced Disclosure Framework* 2025/26 cycle

Deloitte LLP welcomes the opportunity to comment on *FRED 88 FRS 101 Reduced Disclosure Framework 2025/26 cycle*. We agree that no amendments to FRS 101 are necessary in this cycle.

If you have any questions, please do not hesitate to contact Robert Carroll on 020 7303 2458 or rcarroll@deloitte.co.uk or Anne Warner on 020 7007 5636 or annewarner@deloitte.co.uk.

Yours sincerely



Linda Riedel
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