



Dr. Keith Kendall  
Chair  
Australian Accounting Standards Board  
PO Box 204  
Collins Street West VIC 8007

via submission portal: <https://www.aasb.gov.au/current-projects/open-for-comment/>

30 March 2026

Dear Keith,

**RE: AASB Invitation to Comment - ITC 57 AASB 2027–2031 Agenda Consultation**

PricewaterhouseCoopers Australia (**PwC**) appreciates the opportunity to provide input on the Invitation to Comment (**ITC**) on AASB 2027–2031 Agenda Consultation.

We note that Manuel Kapsis, Partner – Corporate Reporting Services, attended the Sydney roundtable on 13 March 2026 and shared his feedback during the session. This letter confirms and supplements the views expressed at that session.

We have reviewed the AASB's current work plan and consider the existing project portfolio to be appropriately calibrated to the key reporting challenges facing Australian preparers and users. In terms of priorities, our experience with Australian preparers suggests sustainability reporting can be challenging for smaller and less complex entities. We would welcome the AASB's continued focus on proportionality to help ensure sustainability disclosure requirements are meaningful and decision-useful, without placing undue costs on entities that are smaller and do not have public accountability.

We would welcome the opportunity to address any questions you may have. Please feel free to contact me at [ashley.s.wood@au.pwc.com](mailto:ashley.s.wood@au.pwc.com) or Manuel Kapsis at [manuel.kapsis@au.pwc.com](mailto:manuel.kapsis@au.pwc.com).

Yours sincerely,

A handwritten signature in black ink that reads 'Ashley Wood'. The signature is written in a cursive, flowing style.

Ashley Wood  
Assurance Risk and Quality Leader

PricewaterhouseCoopers, ABN 52 780 433 757  
One International Towers Sydney, Watermans Quay, BARANGAROO NSW 2000,  
GPO BOX 2650 SYDNEY NSW 2001  
T: +61 2 8266 0000, F: +61 2 8266 9999, [www.pwc.com.au](http://www.pwc.com.au)