

27 April 2023

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To be sent via email to: [UKEndorsementBoard@endorsement-board.uk](mailto:UKEndorsementBoard@endorsement-board.uk)

Dear Pauline

Invitation to Comment on the Draft Endorsement Criteria Assessment of IAS 1 Narrow-Scope Amendments: Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants (with an effective date of 1 January 2024)

We welcome the opportunity to respond to the UK Endorsement Board's (UKEB) invitation to comment on its draft endorsement criteria assessment of the narrow-scope amendments to IAS 1 Narrow-Scope Amendments: Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants that were published by the IASB in October 2022.

We strongly support a single set of global corporate reporting standards and such we fully support the endorsement of the narrow-scope amendments to IAS 1.

Yours sincerely

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