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Your ref

Our ref DL/PT/CWA

By email to:
UKEndorsementBoard@endorsement-board.uk

3 October 2023

Dear Ms Wallace

**Response to Invitation to Comment on the Draft Endorsement Criteria
Assessment of Supplier Finance Arrangements: Amendments to IAS 7
Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures (“the
amendments”)**

We welcome the opportunity to respond to the UK Endorsement Board’s invitation to comment on its draft endorsement criteria assessment of the amendments that were published by the IASB in May 2023.

We support the adoption of the amendments in the UK.

Yours sincerely

KPMG LLP