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Pauline Wallace
Chair
UK Endorsement Board
1 Victoria Street
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8 June 2023

Dear Pauline,

Draft Endorsement Criteria Assessment: IAS 1 Narrow-Scope Amendments

I appreciate the opportunity to provide comments on the Draft Endorsement Criteria Assessment (DECA) of IAS 1 Narrow-Scope Amendments: *Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants*.

I am a Senior Lecturer in Accounting and Finance at Royal Holloway University of London and a member of the UKEB Academic Advisory Group. My research areas are financial reporting and international accounting.

I agree with the conclusion of the DECA to endorse the IAS 1 Narrow-Scope Amendments.

The DECA includes a paragraph (para. 5) which states that the UKEB submitted a comment letter to the IASB as part of its influencing work. I think it would be useful if the DECA included an assessment on the extent to which the issues raised by the UKEB's comment letter were addressed by the IASB. Maybe you could consider including such assessment in future DECAs.

Yours sincerely,

Christian Stadler