



Tel: +44 (0)20 7486 5888  
Fax: +44 (0)20 7487 3686  
DX 9025 West End W1  
www.bdo.co.uk

55 Baker Street  
London W1U 7EU

By email  
UKEndorsementBoard@endorsement-board.uk

UK Endorsement Board  
6th Floor  
10 South Colonnade  
London  
E14 4PU

18 October 2023

Dear Sir/ Madam

Draft Endorsement Criteria Assessment (“DECA”) for Supplier Finance Arrangements:  
Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures

We are pleased to respond to the UK Endorsement Board’s invitation to comment on its DECA for the amendments to IAS 7 and IFRS 7.

We support the adoption of the amendments in the UK. Accordingly, our responses to questions 1, 3, 5, 7, 9, 11, 13 and 15 in the Invitation to Comment is ‘yes’. We have no comments on the other questions.

Yours faithfully

BDO LLP