

3 August 2023

Pauline Wallace
Chair UK Endorsement Board
1 Victoria Street
London
SW1H0ET

To be sent via email to: UKEndorsementBoard@endorsement-board.uk

Dear Pauline

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 (with an effective date of 1 January 2024)

We welcome the opportunity to respond to the UK Endorsement Board's invitation to comment on its draft endorsement criteria assessment of amendments to Supplier Finance Arrangements: Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures that were published by the IASB in May 2023.

We strongly support a single set of global corporate reporting standards and such we fully support the endorsement of the amendments to IAS 7 and IFRS 7.

Yours sincerely

Veronica Poole
Vice-Chair and UK National Head of Accounting and Corporate Reporting

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