

Supplier Finance Arrangements- Proposed Amendment to IAS 7 and IFRS 7

| S.Number | Page number | Questions | Comments |
|----------|-------------|---|--|
| 1 | 5 | Scope of disclosure requirements | We agree with this amendment. This will improve financial reporting. |
| 2 | 6 | Disclosure objective and disclosure requirements | We agree with this amendment. This will improve financial reporting. Further, as per paragraph 441, aggregation of this information will make the information more structured and easy for reader of financial statements. |
| 3 | 6 | Examples added to disclosure requirements | We agree with this amendment. This will improve the financial reporting. Example will help the user of the financial statements and also will ensure a consistent format of information across all industries. |