



01/02/2022 - EFRAG ASKS FOR YOUR VIEWS ON CLASSIFICATION OF LIABILITIES WITH COVENANTS AND SUPPLIER FINANCE ARRANGEMENTS

EFRAG invites constituents to complete either or both of its online questionnaires on *Non-current Liabilities with Covenants* and *Supplier Finance Arrangements* by 4 March 2022. Both projects aim to improve reporting of liquidity risks. Please find the *Non-Current Liabilities with Covenants* questionnaire [here](https://survey.alchemer.eu/s3/90422827/Non-Current-Liabilities-with-Covenants-Amendments-to-IAS-1) (<https://survey.alchemer.eu/s3/90422827/Non-Current-Liabilities-with-Covenants-Amendments-to-IAS-1>) and the *Supplier Finance Arrangements* questionnaire [here](https://survey.alchemer.eu/s3/90424206/Survey-on-scope-of-Supplier-Finance-Arrangements) (<https://survey.alchemer.eu/s3/90424206/Survey-on-scope-of-Supplier-Finance-Arrangements>).

EFRAG published two draft comment letters on ED/2021/9 *Non-Current Liabilities with Covenants* and ED/2021/10 *Supplier Finance Arrangements* in January 2022. As part of its consultation process on these two projects - which both aim to improve reporting of liquidity risks - EFRAG has prepared separate questionnaires to collect constituents views.

ED/2021/9 Non-Current Liabilities with Covenants

The proposed changes will have significant impact on presentation of liabilities as current or non-current. The issue affect a large number of entities and significantly impact key financial ratios. EFRAG is therefore seeking the input of various stakeholder groups and invites preparer, users, and all other interested parties to participate. The questionnaire can be found [here](https://survey.alchemer.eu/s3/90422827/Non-Current-Liabilities-with-Covenants-Amendments-to-IAS-1) (<https://survey.alchemer.eu/s3/90422827/Non-Current-Liabilities-with-Covenants-Amendments-to-IAS-1>). A **PDF** ([/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2FNon-Current%2520Liabilities%2520with%2520Covenants.pdf](https://survey.alchemer.eu/s3/90422827/Non-Current-Liabilities-with-Covenants-Amendments-to-IAS-1/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2FNon-Current%2520Liabilities%2520with%2520Covenants.pdf)) can be found [here](https://survey.alchemer.eu/s3/90422827/Non-Current-Liabilities-with-Covenants-Amendments-to-IAS-1/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2FNon-Current%2520Liabilities%2520with%2520Covenants.pdf).

ED/2021/10 Supplier Finance arrangements

The IASB's exposure draft on *Supplier Finance Arrangements* intends to complement the requirements in IFRS Standards by improving disclosures and enhancing reporting for supplier finance arrangements. The questionnaire on *Supplier Finance Arrangements* seeks preparers' views on the practical application of the IASB's proposals on scope. The questionnaire can be found [here](https://survey.alchemer.eu/s3/90424206/Survey-on-scope-of-Supplier-Finance-Arrangements) (<https://survey.alchemer.eu/s3/90424206/Survey-on-scope-of-Supplier-Finance-Arrangements>). A **PDF** ([/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2FSurvey%2520Supplier%2520Finance%2520Arrangements.pdf](https://survey.alchemer.eu/s3/90424206/Survey-on-scope-of-Supplier-Finance-Arrangements/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2FSurvey%2520Supplier%2520Finance%2520Arrangements.pdf)) can be found [here](https://survey.alchemer.eu/s3/90424206/Survey-on-scope-of-Supplier-Finance-Arrangements/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FSiteAssets%2FSurvey%2520Supplier%2520Finance%2520Arrangements.pdf).

The feedback on the questionnaires will contribute to form EFRAG's final position on the IASB's proposals on these two projects. EFRAG encourages you to participate and express your views in the online questionnaires. Each questionnaire will approximately take 20 minutes to complete.

Participants are asked to complete the online questionnaires by **4 March 2022**.

Related project: IAS 1 Amendments - Classification of Liabilities as Current or Non-current ([/Activities/324/IAS-1-Amendments--Classification-of-Liabilities-as-Current-or-Non-current](https://www.efrag.org/Activities/324/IAS-1-Amendments--Classification-of-Liabilities-as-Current-or-Non-current))

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