



Supplier finance arrangements

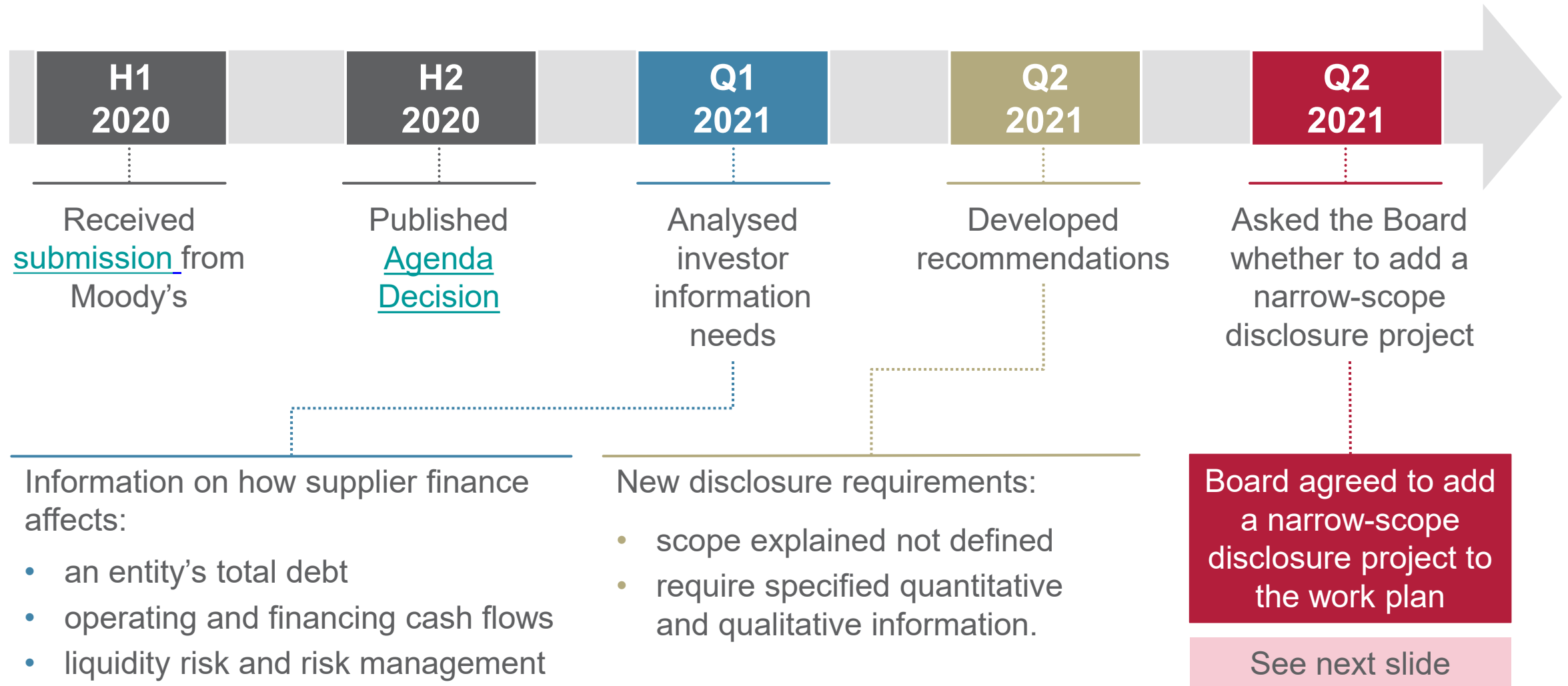
Narrow-scope standard-setting project

FASB Agenda Ref 27B

IASB Agenda Ref 27B

Supplier finance arrangements

IASB project timeline



Supplier finance arrangements

IASB decided to propose disclosure **objectives** and **requirements**

To help users of financial statements understand the nature, timing, and uncertainty of cash flows arising from supplier finance arrangements.

Quantitative information to help investors determine the effects of supplier finance on an entity's financial position and cash flows.

Qualitative information to help investors understand the risks.

As at the opening and closing reporting date:

- i) the aggregate amount of payables that are part of the arrangement;
- ii) the aggregate amount of the payables disclosed under i) for which suppliers have already received payment;
- iii) the range of payment terms, expressed in time, of payables disclosed under i); and
- iv) the range of payment terms, expressed in time, of trade payables that do not form part of the arrangement.

The key terms and conditions of the arrangement (including, for example, any extended payment terms and any security or guarantees provided to the finance provider).

To consider: the line item(s) within which the payables under i) are presented.