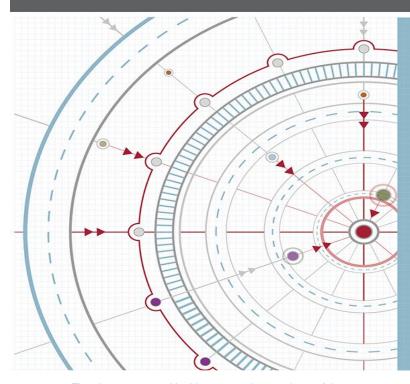
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Disclosure Initiative: Update on the Principles of Disclosure project

Suzanne Morsfield, Senior Technical Manager Arjuna Dangalla, Assistant Technical Manager

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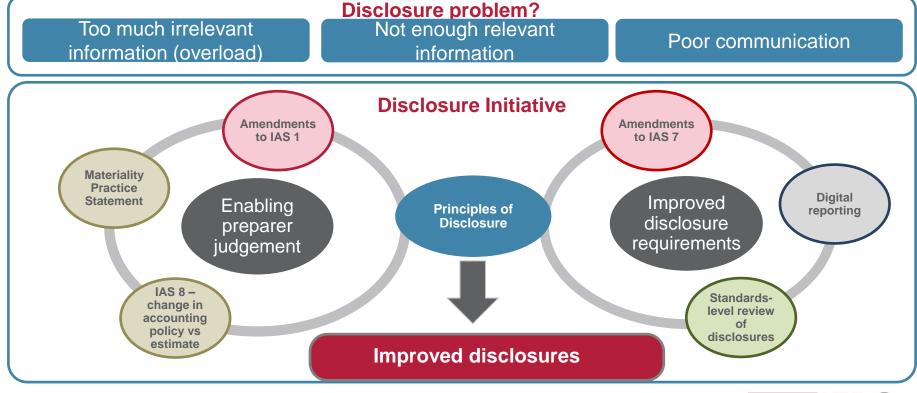


Overview of the Webcast

- The Disclosure Initiative
- Principles of Disclosure—Discussion Paper Road Map
- Principles of Disclosure—Next Steps



The Disclosure Initiative





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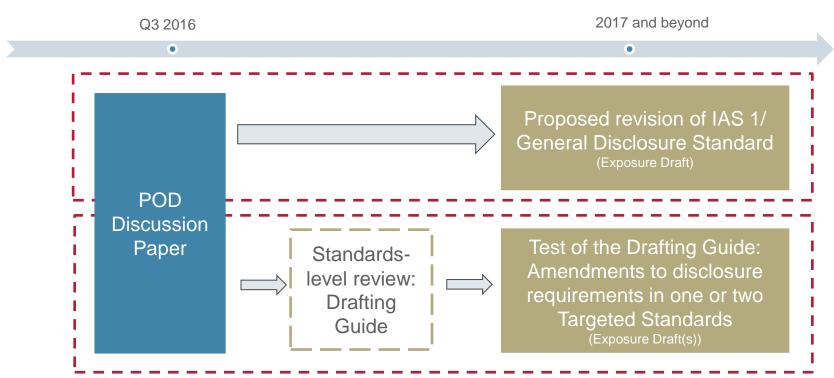
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POD—Discussion Paper Road Map

Identifying relevant information – What to disclose Basic structure of financial statements Materiality (scope and components) Communicating relevant information – How to disclose Location of information Communication principles Specific issues Accounting policies Performance measures Writing disclosure objectives and requirements Disclosure objectives Drafting disclosure requirements



Principles of Disclosure—Next steps





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