



# IFRS Breaking News

Latest insights on financial reporting in Canada

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## Accounting

### Clear on climate reporting | Key stakeholder perspectives

In our latest [video](#), Brian O'Donovan (Global IFRS and Corporate Reporting Leader) speaks to key stakeholders about why it's so important that organizations are clear on climate in their financial reporting.

- **Jen Sisson** (CEO of the International Corporate Governance Network) provides the investor perspective.
- **Larry Bradley** (KPMG Global Head of Audit) explains why it's important to connect reporting.
- **Cath Burnet** (Head of Audit for KPMG in the UK) highlights how audit committees can help.

As you prepare for 2024 reporting, explore the other guidance we've published over the last few months.

KPMG insights and guidance	Standard-setting activities
<p>Bookmark the <a href="#">Clear on climate reporting hub</a> and explore our latest resources:</p> <ul style="list-style-type: none"> <li>• <a href="#">Clear on climate talkbook</a>;</li> <li>• <a href="#">Emissions and green schemes in financial reports   Your questions answered</a>; and</li> <li>• <a href="#">Net-zero commitments talkbook</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">Accounting for net zero   IFRIC agenda decisions</a></li> <li>• <a href="#">Climate in financial reporting   Proposed illustrative examples</a></li> <li>• <a href="#">Contracts for renewable electricity   Proposed amendments</a></li> <li>• <a href="#">ESG-linked financial instruments   Final amendments</a></li> </ul>

### IFRIC agenda decisions | Segment reporting

At its July meeting, the International Accounting Standards Board agreed to issue the IFRS<sup>®</sup> Interpretations Committee's final agenda decision on operating segments. This decision addresses which items of revenue and expense need to be disclosed for each reportable segment.

In our *IFRS Today* [video](#), Brian O'Donovan explains the key points and potential impact of the agenda decision.

The [IFRIC Update](#) contains the official record of the Committee's decisions.

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## Is your company IFRS ready?

Additional insights from KPMG in Canada

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