

PURPOSE AND SCOPE

- .01 This establishes guidance for the measurement, presentation and disclosure of future-oriented financial information when presented for external users of financial information in the format of general purpose financial statements or in such special purpose format as agreed by the parties. This guidance does not apply to historical pro-forma statements issued, for example, in conjunction with business combinations and prospectuses.
- .02 The objective of presenting future-oriented financial information is to provide external users with information that assists them in evaluating any entity's financial prospects.

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