

Highlight summary no. Framework.03

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Framework for Reporting Performance Measures

The Framework included in the Standards and Guidance Collection has been updated to the Revised First Edition, issued in December 2021. The Revised First Edition contains limited updates to the first edition issued in 2018 in light of recent changes in the AcSB's operating environment, including:

- increasing activity around sustainability reporting and other non-financial reporting, and
- the issuance in May 2021 by the Canadian Security Administrators of National Instrument 52-112, *Non-GAAP and Other Financial Measures Disclosure*.

The Framework remains voluntary and non-authoritative guidance to enhance the relevance of financial reporting.

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