



ALTERNATIVES FOR THE STATEMENT OF COMPREHENSIVE INCOME

	Alt 1	Alt 2	Alt 3	Alt 4	Alt 5	Alt 6
	Full inclusion method	Remeasurements segregated within sections	Remeasurement column approach	Gains and losses subject to recycling	Discussion paper	Strictly-defined business activities with basic ownership approach
1. Which are the main sections?	-Operating -Investing -Financing	- Operating - Non-operating - Financing - Other gains and losses subject to recycling	-Operating -Discontinued operations -Investing -Financing	- Operating - Investing - Financing - Discontinued ops - Non-operating remeasurements - Gains and losses subject to recycling	- Operating - Investing - Financing - Disco ops - OCI	-Business -Operating (Core activities) -Investing (Non-Core activities) -Discontinued operations -Financing -Taxation
2. Is there any 'remeasurements' section on the face?	No	Remeasurement line for each section but disaggregation in the notes	Yes, separate column for remeasurements	Yes, a section on non-operating remeasurements and G/L subject to recycling	No	Yes, separate columns for 1) remeasurements and 2) foreign currency
3. Where are current OCI items presented?	Within the sections to which they relate, except FCTA as a separate line	Flexible. Either as part of operating or non-operating remeasurements or part of G/L subject to recycling	- Operating (CF hedge adjustments, remeasurement of fixed assets, foreign currency translation), - Investing (investment in equity FV change) - Financing (pension components)	Flexible. Either as part of operating/non-operating remeasurements or part of G/L subject to recycling	Isolated in one section.	Within the sections to which they relate. OCI category disappears.
4. Are OCI items affecting the operating result?	No, except impact of change in longevity estimate on gross pension liability	Only revaluation of fixed assets	Yes	No	No	Yes

This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the Global Preparers Forum.

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	Full inclusion method	Remeasurements segregated within sections	Remeasurement column approach	Gains and losses subject to recycling	Discussion paper	Strictly-defined business activities with basic ownership approach
5. Are remeasurements affecting the operating result?	Yes, the impact of change in longevity estimate on gross pension liability	Only those related to operating activities	Only those related to operating activities	Only those related to operating activities	Only those according to IFRS	Only those related to operating activities
6. Are all OCI items recycled?	No recycling	Only cash flow hedges and FCTA	Only cash flow hedges	Only cash flow hedges and FTA	Yes, except for OCI items	No recycling
7. Which are the key subtotals (s)?	<ul style="list-style-type: none"> - Operating profit net of tax - Net investing, net of tax - Net financing, net of tax 	<ul style="list-style-type: none"> - Operating income - Operating income before remeasurements - Net profit before <i>other G/L subject to recycling</i> - Total non-owner changes in equity 	<ul style="list-style-type: none"> -Result from continuing operations before tax (and after tax) -Result from discontinued operations before tax (and after tax) -Result from investing before tax (and after tax) -Result from financing before tax (and after tax) -Net result 	<ul style="list-style-type: none"> - Operating result - Profit before certain non-opting remeasurements - Profit for the year - G/L subject to recycling 	<ul style="list-style-type: none"> - Operating income - Profit from continuing operations - Net profit - OCI - Total OCI 	<ul style="list-style-type: none"> - Comprehensive Income from Business Activities (with Comprehensive Operating Income before and after Pensions and Comprehensive Investing Income subtotals) - Comprehensive Income from Discontinued Operations - Comprehensive Financing Expense - Comprehensive Income Tax Expense
8. Are taxes allocated?	Yes, allocated to each section (operating, investing, financing)	Yes, allocated to the sum of operating, non operating, financing and <i>other G/L subject to recycling</i>	Yes, allocated to each section	Yes, allocated to business, financing, non operating remeasurements and G/L subject to recycling	Yes, allocated to continuing operations, discos and OCI	No, separate section of statement with no category-specific allocations except to discontinued operations
9. Where are discontinued operations displayed?	Included in operating; Gains on disposal included in investing	Within non operating activities	Separated after operating section, before investing section	Before non-operating remeasurements & after business activities	After the result for continuing operations	After Business Activities (after Operating and Investing)
10. How are pension items classified?	Split between operating, investing, and financing	Split between operating & financing	Operating and financing	Split between operating, financing and non-opting remeasurements	Opting section	Asset and liability matching approach: Isolated section of the operating section with plan-assets changes offsetting plan-obligation changes.