

Panel discussion— Management Commentary

Agenda ref: WSS11

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Scope of the Board's interest

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The Board's interest lies in financial reporting



Management commentary:

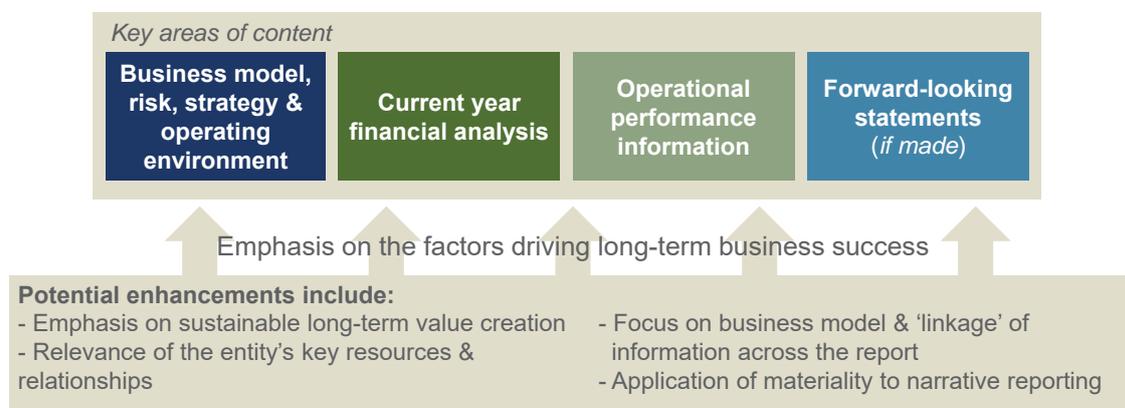
Management commentary is a narrative report aimed at primary users of financial reports that provides context for and additional insight into an entity's financial statements.



What the revised Practice Statement might cover?

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Management commentary is expected to provide insight into the company's **strategy** for creating shareholder value over time, its **progress** in implementing that strategy, and its **potential impact** on future financial performance not yet captured by the financial statements.



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