

## AGENDA PAPER

**Item Number:** 10.9

**Date of Meeting:** 16 - 17 November 2010

**Subject:** Annual Review of APES 345 *Reporting on Prospective Financial Information Prepared in Connection with a Disclosure Document*

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**Action Required**

**For Information Only**

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### Purpose

In accordance with APESB's constitution an annual review of APES 345 *Reporting on Prospective Financial Information Prepared in Connection with a Disclosure Document* (APES 345) needs to be performed to identify and resolve issues identified by stakeholders.

### Background

APESB issued APES 345 in November 2008 with an effective date of 1 July 2009. APES 345 replaced Statement F.2 *Prospectuses and Reports on Profit Forecasts* which originally formed part of the previous Code of Professional Conduct.

### Consideration of Issues

To date no issues have been reported by stakeholders in respect of APES 345 that would require amendments to the Standard.

### Staff Recommendation

The Board note the annual review of APES 345 *Reporting on Prospective Financial Information Prepared in Connection with a Disclosure Document*.

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**Date:** 29 October 2010