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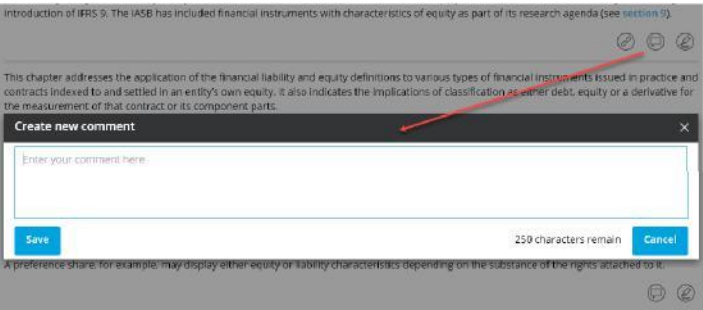
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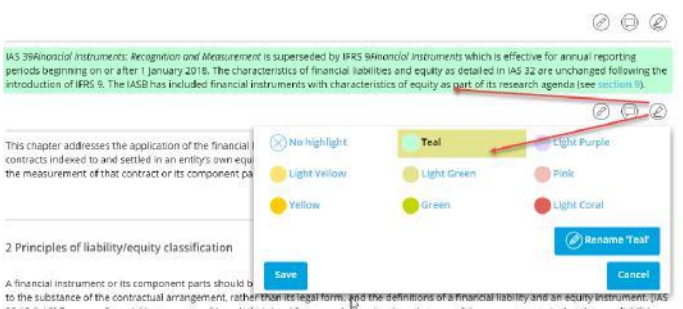
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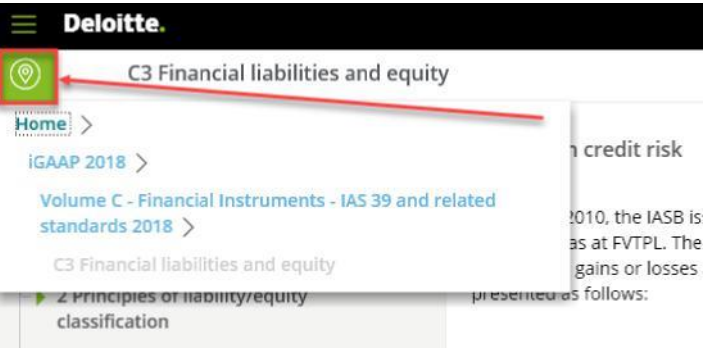


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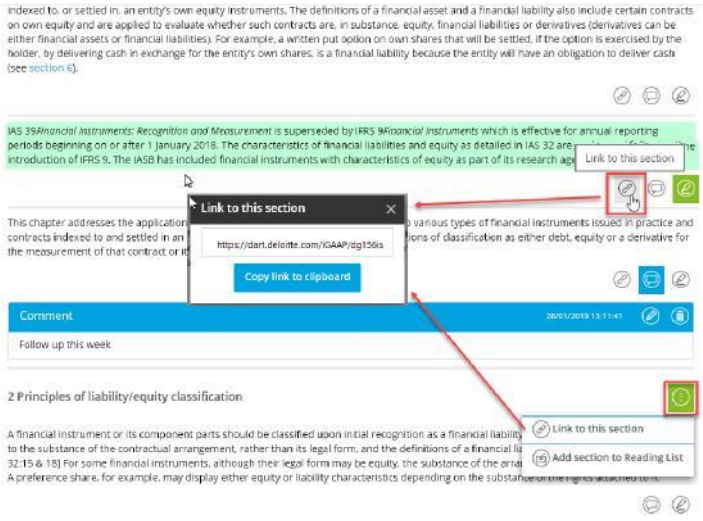
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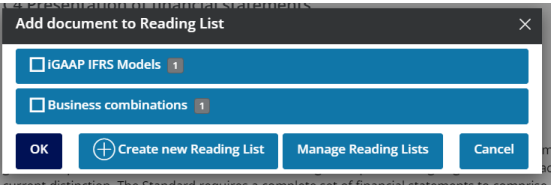
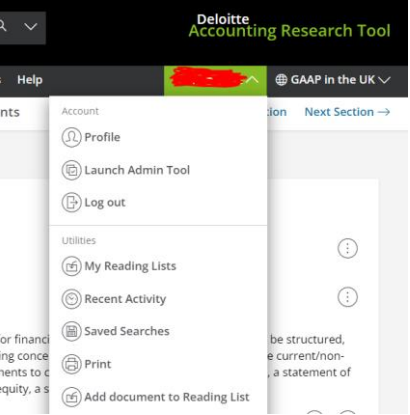
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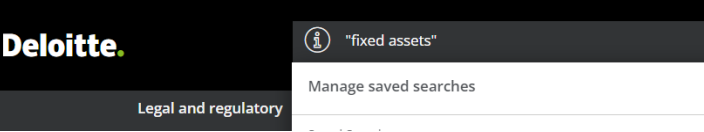
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GAAP in the UK on DART

Volume A: UK Reporting – Legal and regulatory framework covers the many and varied legal and regulatory requirements that must be applied in the preparation of annual reports and financial statements for both listed and unlisted entities in the UK.

Volume B: UK Reporting – FRS 102 includes section by section analysis of FRS 102.

Volume C: UK Reporting – International Financial Reporting Standards covers all International Financial Reporting Standards (IFRS Accounting Standards) other than those dealing exclusively with financial instruments.

Volume D: UK Reporting – IFRS 9 and related Standards provides guidance on the application of IFRS Accounting Standards dealing with financial instruments for entities that have adopted, or are planning to adopt, IFRS 9.

Volume E: UK Reporting – IAS 39 and related Standards provides guidance on the application of IFRS Accounting Standards dealing with financial instruments for entities that have not yet adopted IFRS 9.

Volume F: UK Reporting – IFRS 17 Insurance contracts provides guidance on the application of IFRS 17, effective for periods beginning on or after 1 January 2023.

Volume G: UK Reporting – Sustainability Reporting (Global) provides guidance on the disclosure requirements of the IFRS Sustainability Disclosure Standards and related reporting requirements.

Volume H: UK Reporting – Sustainability Reporting (EU) provides guidance on the sustainability reporting requirements in the EU.

Volume I: UK Reporting – Sustainability Reporting (GHG Protocol) considers the guidance provided in the GHG Protocol regarding the measurement and disclosure of greenhouse gas (GHG) emissions within corporate reporting frameworks.

Illustrative financial statements for listed groups (including the legal, regulatory and narrative reporting requirements), **insurers and banks** applying IFRS Accounting Standards.

Illustrative half-yearly reports for listed groups applying IFRS Accounting Standards.

Illustrative financial statements for unlisted groups applying FRS 102 (including the legal, regulatory and narrative reporting requirements).