

Integrated Reporting Memo Topic Index

This index points you to key places in IR Memos with pertinent information on the included topics. It is organized by overarching topics discussed in existing IR memos from 2002-2024. It includes topics that arise frequently in developing and reviewing IR Memos. This index does not reference all instances of a specific topic, nor does it include all topics represented in IR Memos. Please refer to the IR Memo page, [Integrated Reporting Guidance under CWA Sections 303\(d\), 305\(b\) and 314](#), to view all IR Memos.

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