

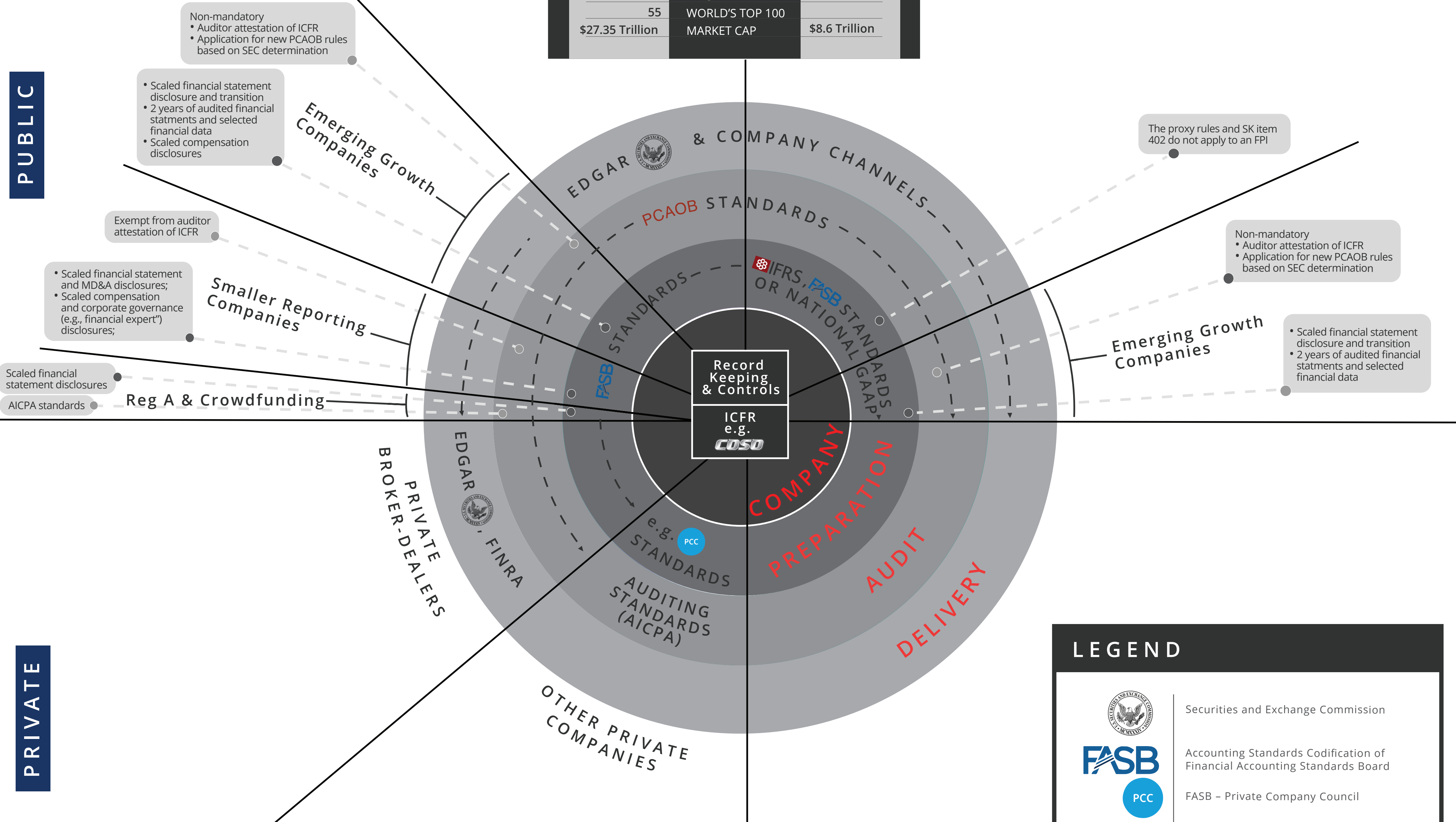
# DOMESTIC ISSUER

# FOREIGN PRIVATE ISSUER

7.714	# OF COMPANIES	864
4.331	# LISTED	
55	WORLD'S TOP 100	
\$27.35 Trillion	MARKET CAP	\$8.6 Trillion

PUBLIC

PRIVATE



Non-mandatory  
 • Auditor attestation of ICFR  
 • Application for new PCAOB rules based on SEC determination

• Scaled financial statement disclosure and transition  
 • 2 years of audited financial statements and selected financial data  
 • Scaled compensation disclosures

Exempt from auditor attestation of ICFR

• Scaled financial statement and MD&A disclosures;  
 • Scaled compensation and corporate governance (e.g., financial expert) disclosures;

Scaled financial statement disclosures  
 AICPA standards

The proxy rules and SK item 402 do not apply to an FPI

Non-mandatory  
 • Auditor attestation of ICFR  
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### LEGEND

- Securities and Exchange Commission
- Accounting Standards Codification of Financial Accounting Standards Board
- FASB – Private Company Council
- International Financial Reporting Standards of International Accounting Standards Board
- Public Company Accounting Oversight Board
- Committee of Sponsing Organizations

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