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# Six Key Takeaways

Key findings from our joint survey to inform the IASB's upcoming Agenda Consultation

**Address variations in practice in relation to IFRS 8 *Operating Segments* concerning disclosures by the Chief Operating Decision Maker (CODM) and related performance indicators.**

**More detailed operating segment reporting – including non-financials and cash flow**

**Clear standards on cryptocurrencies and/or guidance**

**Address inconsistencies and clarify discount rates, variable/ contingent consideration and government grants**

**Enhanced integration of financial and sustainability reporting through greater IASB-ISSB connectivity**

**Standardised reporting for pollutant pricing mechanisms (PPMs), starting with mandatory schemes**