



# Reporting News

April 2023

## Keeping you informed and up to date in the world of corporate reporting

Welcome to the April edition of Reporting News. Set out below are the latest changes and developments in financial reporting, business reporting and business governance.

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## Financial Reporting

### KPMG's essential guides to interim financial statements under IFRS

Access KPMG's guide to condensed interim financial statements (2023 edition) incorporating [illustrative disclosures](#) and a companion [disclosure checklist](#) in accordance with IFRS standards (equivalent to NZ IFRS).

### 2022 insurers' reporting on IFRS 17 and IFRS 9

KPMG recently released the [2022 insurers' reporting on IFRS 17 and IFRS 9 talkbook](#) that focuses on the disclosures in 2022 annual financial statements on implementing the new accounting standards, IFRS 17 *Insurance Contracts* and IFRS 9 *Financial Instruments*.

Read this [article](#) to find out more.

### Get ready to account for natural disasters

Many New Zealand entities will or may be impacted either directly, with damage to property and business interruptions, or indirectly through business relationships that they have with affected entities. Along with a myriad of other business implications, accounting considerations related to natural disasters continue to surface as an area of attention for many organisations.

This [publication](#) highlights some of the key financial reporting issues that may arise as a result of natural disasters.”



**Simon Lee**  
Technical Director  
KPMG



**Marcia Smith**  
Director  
KPMG

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## Feedback

If there is anything you would like to see more or less of in these updates, [let us know](#).



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**KPMG New Zealand:**  
18 Viaduct Harbour Avenue  
PO Box 1584  
Auckland 1140  
T: +64 9 367 5800

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