

Dear,

Regarding the scope of the Exposure Draft (ED) 82 and considering IPSAS 39, I would like to know if the standard will be applied (in whole or in part) by a public sponsor that has instituted a defined benefit plan and fully consolidates the plan's equity in its financial statements of the sponsor. In Brazilian legislation, the benefit plan reports separately, but it must also report its consolidated equity in the financial statements of the sponsor or public institution.