

# Geopolitical tensions and dealings in a new world order

## Condensed IRO perspectives

### Make sure the basic stuff is in place...

**IFRS8 (Operating segments)<sup>1</sup>** specifically... analyses of revenues and certain non-current assets by geographical area – with an **expanded requirement to disclose revenues/assets by individual foreign country** (if material), irrespective of the identification of operating segments [IFRS 8.33] information about transactions with major customers [IFRS 8.34]...

#### Other important data checks

Foreign currency risk  
Trade receivables  
Risk factors  
ESG, incl. employee info  
Other data points relevant for company, industry...

### Other IRO considerations...

Get on the Audit Committee meetings

Balanced: emerging market upside and risk factors

Holistic: involve and align with media relations, other comms stakeholders (reputation)

Pro-active: if risk or change occur, disclose in forthcoming quarterly report<sup>2</sup>

Make relevant managers available for investor/analyst meetings

Monitor cybersecurity

Capital markets event on emerging markets<sup>3</sup>

And, as always:  
under promise, over deliver

1. Source: <https://www.iasplus.com/en-gb/standards/ifrs-en-gb/ifrs8>. 2. Example: <https://www.sobi.com/sites/default/files/pr/202302088313-1.pdf>, page 6, national reimbursement drug list discussion. 3. Example: [https://www.astrazeneca.com/investor-relations/results-and-presentations.html#?vid=az1\\_go05uqse](https://www.astrazeneca.com/investor-relations/results-and-presentations.html#?vid=az1_go05uqse), 2018 (China and EMs) and <https://www.astrazeneca.com/content/dam/az/PDF/2018/20181213%20Prsn%20CNM.pdf>.