

Table A4. 2013 EFRAG Consultation

Number of CL	Name of respondents	Profile	Method	Guidance
CL1 - AFRAC	Austrian Financial Reporting and Auditing Committee	Accounting Standard Setter	gross method	New standard
CL2 - ICAC	Ministerio de Economía y Competitividad Instituto de Contabilidad y Auditoria de Cuentas	Accounting Standard Setter	gross method	IFRS IC
CL 3 - DASB	Dutch Accounting Standards Board (DASB)	Accounting Standard Setter	gross method	New standard
CL4 - IEAF	International Energy Accounting Forum	Preparer	gross method	No further guidance
CL5 - CPA Canada	Chartered Professional Accountants of Canada	Accounting Professional Body		Need for broad guidance
CL6 - CDSB and IETA	Climate Disclosure Standards Board and International Emissions Trading Association	Accounting body	gross method	New standard
CL7 - CDF SUEZ	Gaz De France Suez	Preparer		No further guidance
CL8 - ACTEO MEDEF	ACTEO MEDEF	Preparer	net method	Need for broad guidance
CL9 - BP	BP	Preparer		New standard
CL10 - DRSC	Accounting Standards Committee of Germany	Accounting Standard Setter		No further guidance
CL11 - OIC	Organismo Italiano di Contabilità – OIC	Accounting Standard Setter	net method	Need for national standard setters to collaborate