

**Structure of the Code—
Table of Concordance Parts A, C and C1 (Sections 400 to 521)**

Post CP Draft Restructured Code	Extant Code	Comment
100.1	100.1	
100.2		New introduction
100.3		New introduction
100.4		New “Terms Used” paragraph
R100.5	100.1	
100.5 G1	100.11	
R100.6	100.10	
R110.1	100.5	
110.1 G1		New link between objectivity and independence
R110.2	100.2	
R110.2	100.9	
R110.3(a)	100.8	
R110.3(b)	100.7	
R110.3(c)	100.9	
110.3 G1	100.6	
110.3 G2	100.6	
110.3 G4	100.9	
110.3 G5	100.13	
110.3 G6	100.14	
110.3 G7	100.15	

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110.3 G8	100.16	
111.1	110.1	
R111.2	110.2	
R111.3	110.2	
R111.3	110.3	
112.1	120.1	
R112.2(a)	280.1	
R112.2(b)	120.2	
112.2 G1	280.3	
112.2 G1	280.4	
R112.3	280.2	
112.3 G1	280.2	
112.3 G2	280.2	
113.1	130.1	
R113.2	130.5	
R113.3	130.6	
113.3 G3	130.4	
113.3 G1	130.2	
113.3 G2	130.3	
114.1	140.1	
R114.2(a)	140.2	
R114.2(b)	140.4	

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Post CP Draft Restructured Code	Extant Code	Comment
R114.2(c)	140.3	
R114.2 (d)	110.1	
R114.2(f)	140.6	
R114.2(g)	140.5	
114.2 G1	140.6	
114.2 G2	140.7	
114.2 G3	140.8	
115.1	150.1	
R115.2	150.2	
R115.2	150.2	
R115.3	250.2	
R116.1	100.20	
R116.1(d)	100.24	
116.1 G2	100.20	
116.1 G3	100.22	
116.1 G4	100.23	
116.1 G5	100.23	
300.1	200.1	Terms used
300.2		Terms used
R300.3		Specifies requirement to comply with the Code
300.3 G1	200.1	
300.3 G2	200.3	

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Post CP Draft Restructured Code	Extant Code	Comment
300.3 G3	200.3	
300.3 G4	200.4	
300.3 G5	200.5	
300.3 G6	200.6	
300.3 G7	200.7	
300.3 G8	200.8	
300.3 G9	200.10	
300.3 G10	200.14	
300.3 G11	200.15	
300.3 G12	200.9	
300.3 G13	200.11	
300.3 G14	200.12	
300.3 G15	200.13	
R300.4	100.25	
300.4 G1	100.25	
300.4 G2	100.25	
310.1		Specifies application of Conceptual Framework
310.2	220.1	
R310.3	220.3	
R310.4	220.1	
310.4 G1	220.1	
310.4 G2	220.1	

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310.4 G3	220.2	
310.4 G4	220.9	
310.4 G5	220.9	
310.4 G6	220.10	
R310.5	220.6	
310.5 G1	220.6	
310.5 G2	220.7	
R310.6	220.6	
310.6 G1	220.6	
R310.7	220.8	
310.7 G1	220.8	
R310.8	220.11	
310.8 G1	220.11	
310.8 G2	220.11	
310.8 G3	220.13	
R310.9	220.12	
R310.10	220.4	
R310.11	220.14	
310.11 G1	220.14	
320.1		Specifies application of Conceptual Framework
R320.2	210.1	
320.2 G1	210.1	

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Post CP Draft Restructured Code	Extant Code	Comment
320.2 G2	210.2	
320.2 G2	210.3	
320.2 G3	210.5	
320.2 G4	210.6	
320.2 G4	210.7	
R320.3	210.12	
R320.3	210.9	
320.3 G1	210.9	
320.3 G2	210.11	
320.3 G2	210.14	
320.3 G3	210.10	
320.3 G4	210.14	
R320.4	210.14	
R320.5	210.14	
320.5 G1	210.13	
320.5 G2	210.13	
R320.6	230.3	
320.6 G1	230.1	
320.6 G2	230.1	
320.6 G2	230.2	
R320.7	210.8	
320.7 G1	210.8	

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330.1		Specifies application of Conceptual Framework
R330.2	240.1	
R330.2	240.2	
R330.2	240.4	
330.2 G1	240.1	
330.2 G2	240.1	
330.2 G3	240.1	
330.2 G3	240.2	
330.2 G4	240.3	
330.2 G4	240.4	
330.2 G5	240.3 footnote	
330.2 G6	240.5	
330.2 G7	240.6	
330.2 G8	240.7	
330.2 G9	240.8	
340.1		Specifies application of Conceptual Framework
R340.2	260.3	
340.2 G1	260.1	
340.2 G2	260.2	
350.1		Specifies application of Conceptual Framework
R350.2		Requires application of the Conceptual Framework
R350.3	270.1	

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Post CP Draft Restructured Code	Extant Code	Comment
350.2 G1	270.2	
R350.4	270.3	
350.4 G1	270.3	
R350.5 (a)	270.2	
R350.5 (b)	270.2	
R350.5 (c)	270.2	
R350.5(d)	270.2	
400.1	290.4	
400.2	290.1	
400.3	290.5	
400.3	290.8	
400.3	290.9	
400.3	290.100	
400.4	290.1	
400.5	290.2	
400.6	290.3	
400.6	290.30	
400.7	290.26	
R400.8	290.7	
R400.9	290.10	
R400.9	290.11	
R400.10	290.27	

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Post CP Draft Restructured Code	Extant Code	Comment
R400.11	290.29	
400.11 G1	290.29	
R400.12	290.30	
R400.13	290.31	
R400.14	290.32	
400.14 G1	290.32	
R400.16	290.13	
R400.17	290.15	
400.17 G1	290.13	
400.17 G10	290.24	
400.17 G2	290.14	
400.17 G3	290.16	
400.17 G4	290.17	
400.17 G5	290.18	
400.17 G6	290.19	
400.17 G7	290.20	
400.17 G8	290.21	
400.17 G9	290.23	
R400.18	290.22	
R400.19	290.33	
R400.20	290.34	
400.20 G1	290.34	

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Post CP Draft Restructured Code	Extant Code	Comment
R400.21	290.34	
400.21 G1	290.34	
R400.22	290.35	
400.22 G1	290.35	
R400.23	290.36	
R400.24	290.37	
R400.25	290.38	
R401.1(a)	290.40	
R401.1(b)	290.41	
R401.1(c)	290.42	
R401.1(d)	290.42	
R401.1(e)	290.43	
401.1 G1	290.39	
401.1 G2	290.42	
401.1 G3	290.44	
R401.2	290.45	
R401.3	290.46	
R401.4	290.47	
R401.5	290.47	
R401.6	290.47	
R401.7	290.48	
R401.8	290.48	

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Post CP Draft Restructured Code	Extant Code	Comment
R401.9	290.49	
R401.10	290.49	
510.1		New introductory conceptual framework language.
510.2	290.101	Terms used
510.3		New paragraph to highlight difference between "close" & "Immediate" family
R510.4		New introductory language
511.1	290.102	
511.2	290.103	
R511.3		New introductory conceptual framework language.
R511.4(a)	290.104	
R511.4 (b)	290.104	
R511.4(c)	290.108	
R511.4(d)	290.110	
R511.5	290.111	
511.5 G1	290.109	
R511.6	290.106	
R511.7	290.114	
R511.8	290.112	
R511.9	290.112	
R511.10	290.116	
R511.11(a)	290.105	

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R511.11 (b)	290.107	
R511.11 (c)	290.113	
R511.11 (d)	290.115	
R511.2(b)	290.104	
511.11 G1	290.105	
511.11 G2	290.113	
511.11 G3	290.115	
512.1		New introductory conceptual framework language.
R512.2		New introductory conceptual framework language.
R512.3	290.117	
512.3 G1	290.118	
512.3 G2	290.119	
R512.4	290.120	
R512.5	290.121	
R512.6	290.122	
520.1		New introductory conceptual framework language.
R520.2		New introductory conceptual framework language.
520.2 G1		New introductory conceptual framework language.
521.1	290.123	
R521.2		New introductory conceptual framework language
R521.3	290.123	
R521.4	290.123	

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Post CP Draft Restructured Code	Extant Code	Comment
R521.5	290.124	
521.5 G1	290.123	
R521.6	290.125	
Extant paragraphs without a specific equivalent in the Restructured Code		
	100.3	In Preface
	100.4	In Preface
	100.12	In Preface
	100.17	Related to conflicts of interest
	100.18	Related to conflicts of interest
	100.19	Covered by 116.1
	100.21	Covered by 116.1
	100.25	Move to introduction in Parts B and C (R300.4 and R300.4 G1 and G2)
	200.2	Covered by Conceptual Framework
	210.4	Covered by Conceptual Framework
	220.5	Covered by Conceptual Framework
	250.1	Covered by 115
	290.6	Moved to definitions
	290.12	Subject to ISCQ1 review with IAASB
	290.25	In definitions section of Code
	290.28	Included with R300.4 to 300.4 G2 material on TCWG