

**Data Quality Committee
September 25, 2024
Meeting Notes**

Attendees

Committee Members

Amit Varshney, Campbell Pryde, Jennifer Liu, Shelly Wavrin, Charles Kessler, Pranav Ghai, Brian Bracey, Mohini Singh, Glad Sully, Kathleen Shelton, Sonny Jablonski

Absent

Adrian Cloutier

Staff

Ami Beers, David Tauriello

Observers

Louis Matherne, Kenny Ng

Welcome

- Shelly welcomed attendees and introduced new members (Kathleen Shelton and Sonny Jablonski) to the Committee and introduced the agenda.

Minutes Approval

- Motion to approve minutes from June 27, 2024, DQC meeting, by Pranav Ghai, seconded by Jennifer Liu
- Vote (For 11, 0 Against)
- Motion passed. June 27, 2024, DQC meeting minutes approved.

Review and Approval of Version 25 DQC Rules and Guidance

- Campbell introduced version 25 rules issued in July 2024 for public review. The following rules were included. Campbell explained the minor changes to each rule due to comments received:
 - DQC_0190 Employee Benefit Reporting
 - DQC_0191 Proxy – PEO Concepts Recorded with NEO Members
 - DQC_0192 Balance Sheet Numerical Scaling
- Motion to approve rules DQC_0190, DQC_0191, and DQC_0192 effective December 1, 2024, by Campbell Pryde, seconded by Pranav Ghai

- Vote (For 11, 0 Against)
- Motion passed. DQC_0190, DQC_0191, DQC_0192 effective December 1, 2024

Introduction of Version 26

- Campbell explained that version 26 is under development and rule forms and impact analysis will be run and sent to the committee at a later date for review and approval. The public review will occur in November 2024 after approval by the committee.
- DQC_0194 - This rule is designed to address the tagging errors and inconsistencies in the statement of changes in shareholders equity. Campbell mentioned that there are incorrect members used in the note disclosures. Guidance will be needed in this area.
 - Rule 10621 - US-GAAP - This rule checks if the concepts used with the common stock member have the appropriate sign.
 - Rule 10621 - US-GAAP - The rule looks at those line items in the statement of shareholders equity that cannot be used with the member CommonStockMember.
 - Rule 10623 - US-GAAP - This rule determines if the concept StockholdersEquity has been used with a Non-controlling interest member
 - Rule 10624 - US-GAAP - This rule checks if the concepts SharesOutstanding, CommonStockSharesOutstanding, PreferredStockSharesOutstanding, SharesIssued, CommonStockSharesIssued, or PreferredStockSharesIssued have a value that has been used with Treasury Stock Member on the StatementEquityComponentsAxis.
 - Rule 10626 - US-GAAP - The rule checks if the filer has used the concept SharesIssued and has also used the value SharesOutstanding with both using the common stock member. The filer should report one or the other but not both when using the common stock member.
 - Rule 10627 - US-GAAP - This rule identifies those concepts in the changes in shareholders equity that cannot be used with the retained earnings member, and checks if the filer has used them with a retained earnings member.
 - Rule 10628 - US-GAAP - The rule checks if an instant value that is not equity or shares issued or outstanding has been used with the StatementEquityComponentsAxis and CommonStockMember. The identified instance concepts should not be used to represent an opening or closing balance in the changes of equity.
 - Rule 10629 - US-GAAP - The rule checks if an instant value that is not equity or shares issued or outstanding has been used with the StatementEquityComponentsAxis and PreferredStockMember. The identified instance concepts should not be used to represent an opening or closing balance in the changes of equity.

- Rule 10630 - US-GAAP - The rule checks if an instant value that is not equity has been used with the StatementEquityComponentsAxis and a Retained Earnings Member. The identified instance concepts should not be used to represent an opening or closing balance in the changes of equity.
 - Rule 10631 - US-GAAP - The rule checks if an instant value that is not equity has been used with the StatementEquityComponentsAxis and a Treasury Stock Member. The identified instance concepts should not be used to represent an opening or closing balance in the changes of equity.
 - Rule 10632 - US-GAAP - The rule checks if an instant value that is not equity has been used with the StatementEquityComponentsAxis and an AOCI Member. The identified instance concepts should not be used to represent an opening or closing balance in the changes of equity.
 - Rule 10634 - US-GAAP - This rule checks that no income statement items are used with the Equity component axis except for the retained earnings members.
 - Rule 10640 - IFRS - The rule checks if an instant value that is not equity or shares issued or outstanding has been used with the ComponentsOfEquityAxis and IssuedCapitalMember. The identified instance concepts should not be used to represent an opening or closing balance in the changes of equity.
- DQC_0195 - This rule is intended to ensure correct tagging of the new tax disclosures required in 2025.
 - Rule 10650 - US-GAAP - This rule checks that if the filer has reported a tax reconciliation item as a percentage that they have also reported the equivalent monetary amount.
 - Rule 10651 - US-GAAP - This rule checks that if the filer has reported a tax reconciliation item as a monetary amount that they have also reported the equivalent percentage amount.
 - Rule 10652 - US-GAAP - This rule checks that the tax percentage calculation has used a consistent denominator.
 - Rule 10653 - US-GAAP - This rule checks that if the filer has used the domestic and foreign member to classify taxes that they have not tagged values for either the domestic member or the foreign member.

Meeting adjourned 10:45 AM after which, DQC held a closed session.