

quarterly financial services update

THIRD QUARTER 2026

APPENDIX C

recently issued accounting pronouncements

NOTE: The disclosures in the previous appendix are not intended to be all inclusive. All pronouncements issued during the period should be evaluated to determine whether they are applicable to your Company. Through Sept. 30, 2026, the FASB has issued the following Accounting Standards Updates during the year.

- **ASU 2026-01**, Equity (Topic 505): Initial Measurement of Paid-in-Kind Dividends on Equity-Classified Preferred Stock
- **ASU 2026-02**, Environmental Credits and Environmental Credit Obligations (Topic 818)
- **ASU 2026-03**, Fair Value Measurement (Topic 820): Investment Companies with Equity Securities Subject to Contractual Sale Restrictions