



## IFRS Foundation Conference 2025—Knowledge in Practice

### Day One—Monday 23 June 2025

09:00	<b>Registration</b> Light buffet and refreshments
09:50	<b>Introduction</b> <b>Fred Nieto</b> , IASB Technical Director
10:00	<b>Welcome to the IFRS Foundation Conference</b> <b>Erkki Liikanen</b> , Chair, IFRS Foundation Trustees
10:10	<b>Guest keynote address</b> <b>Presenter to be confirmed</b>
10:40	<b>Defining 'Better Information for Better Decisions' today</b> <p>Over the past two decades, the widespread adoption of IFRS Accounting Standards has enhanced the quality and consistency of corporate reporting worldwide, and the introduction of IFRS Sustainability Disclosure Standards seeks to do the same for investors seeking information about sustainability-related risks and opportunities.</p> <p>In a world reshaped by geopolitical shifts, emerging business models and new technologies, the information needs of investors are evolving, and corporate reporting must adapt to meet those changing needs.</p> <p>This plenary session will cover important questions such as:</p> <ul style="list-style-type: none"> <li>• How can we achieve 'better information for better decisions' in our changing environment?</li> <li>• What roles do sustainability-related and narrative reporting play alongside traditional financial statements?</li> <li>• Where are the blind spots in corporate reporting?</li> <li>• How can we anticipate the future needs of investors?</li> </ul> <p>Join us for insights on navigating this evolving landscape.</p> <p><b>Panellists to be confirmed</b></p>
11:40	<b>Networking break</b>
12:10	<b>Keynote address</b> <b>Andreas Barckow</b> , IASB Chair
12:30	<b>Keynote address</b> <b>Emmanuel Faber</b> , ISSB Chair



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### 13:50 Joint IASB and ISSB update

This session will include an update on the current projects and priorities of the IASB and ISSB for the coming year.

**Sue Lloyd**, ISSB Vice Chair and **Linda Mezon-Hutter**, IASB Vice Chair

### 14:55 Breakout sessions (choose one of the following five sessions)

#### Supporting consistent application of IFRS Accounting Standards

A panel discussion between IFRS Interpretations Committee members and staff to provide an update on their work supporting the consistent application of IFRS Accounting Standards, and to respond to frequently asked questions.

##### Presenters:

- **Bruce Mackenzie**, IASB Member
- **Jawaid Dossani**, IASB Technical Director
- Members of the IASB Technical Staff
- Members of the IFRS Interpretations Committee

#### Financial Instruments update

A session to provide updates on, and insights into, some of the IASB's current projects:

- Financial instruments with characteristics of equity (FICE)
- Amortised cost measurement
- Dynamic Risk Management

##### Presenters:

- **Riana Wiesner**, IASB Technical Director
- **Lira Feka**, IASB Technical Staff
- **Angie Ah Kun**, IASB Technical Staff
- **Zhiqi Ni**, IASB Technical Staff

#### IFRS 19—Reducing costs in the financial reporting ecosystem

A session discussing how IFRS 19 will simplify reporting systems and processes for companies, reducing the costs of preparing eligible subsidiaries' financial statements while maintaining the usefulness of those financial statements for users of subsidiaries' financial statements

##### Presenters:

- **Bertrand Perrin**, IASB Member
- **Carlo Pereras**, IASB Technical Staff

#### Supporting the implementation of IFRS S1 and IFRS S2

A session sharing important insights into the work of supporting the implementation of IFRS S1 and IFRS S2 through publishing educational materials, convening the Transition Implementation Group on IFRS S1 and IFRS S2 and advancing its capacity-building programme

##### Presenters:

- **Jenny Bofinger-Schuster**, ISSB Member
- **David Bolderston**, ISSB Technical Director

#### Update on the ISSB work plan—One year later

A session providing an update on the ISSB's work plan, focusing on the enhancements to the SASB Standards. The session will also provide updates on supporting the implementation of IFRS S1 and IFRS S2; the biodiversity, ecosystems and ecosystems services research project; the human capital research project; and the ISSB's core activities, such as connectivity and interoperability.

##### Presenters:

- **Bryan Esterly**, ISSB Executive Technical Director
- **Corey Walrod**, ISSB Technical Staff

### 15:55 Networking break

### 16:30 Breakout sessions (choose one of the following five sessions)

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### What's next in the Equity Method project?

A session to provide an overview of the Equity method project and its next steps, including a discussion of the feedback on the Exposure Draft.

**Presenters:**

- **Michelle Sansom**, IASB Technical Director
- **Filippo Poli**, IASB Technical Staff
- **Mostafa Mouit**, IASB Technical Staff

### The revised Management Commentary Practice Statement—What you need to know

A session to provide an overview of the revised Management Commentary Practice Statement, including a discussion of how the revised Practice Statement supports connectivity between an entity's management commentary, its financial statements and sustainability-related financial disclosures.

**Presenters:**

- **Robert Uhl**, IASB Member
- **David Bolderston**, ISSB Technical Director
- **Matt Chapman**, IASB Technical Fellow
- **Jaco Jordaan**, IASB Technical Staff

### European and International Standards: Enhancing interoperability between ESRS and ISSB Standards

A session on the ongoing work of the ISSB in relation to the interoperability of its standards and the European Sustainability Reporting Standards (ESRS) and also how interoperability considerations are informing the ISSB's ongoing work notably through collaboration with the Global Reporting Initiative (GRI).

**Presenters:**

- **Jenny Bofinger-Schuster**, ISSB Member
- **Sam Prestidge**, ISSB Technical Staff—Strategy Lead

### 17:30 Drinks reception

Meet the IASB and ISSB Members and Technical Staff.

### 19:00 End of Day One



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### Day Two—Tuesday 24 June 2025

#### 8:15 Registration

Light buffet and refreshments

#### 09:00 Welcome back

Recap of Day One and introduction to Day Two

**Fred Nieto**, IASB Technical Director

#### 09:15 Workshops (choose one of the following three sessions)

##### Implementing IFRS 18

A session on the progress companies are making in the implementation of IFRS 18, including a discussion with a panel of practitioners.

##### Presenters:

- **Aida Vatrenjak**, IASB Technical Director
- **Nick Barlow**, IASB Technical Staff
- Other presenters to be confirmed

##### Transition plan disclosures and IFRS S2

A workshop exploring the complementary materials developed by the Sustainable Stock Exchanges Initiative (SSE) and the IFRS Foundation to help support climate-related transition plans and disclosure about transitions in accordance with IFRS S2.

##### Presenters:

- **Richard Barker**, ISSB Member
- **Roberta Ravelli**, ISSB Technical Staff
- **Fiona Quinlan-Wells**, Training Officer, SSE Academy, Sustainable Stock Exchanges Initiative

##### Connecting financial statements and sustainability-related financial disclosures

A panel discussion to explore connections between financial statements and sustainability-related financial disclosures. It will discuss how IASB and ISSB Standards enable companies to build those connections and consider the roles of various parties in the reporting ecosystem in delivering to investors connected and complementary information in companies' reports.

##### Presenters:

- **Florian Esterer**, IASB Member
- **Jenny Bofinger-Schuster**, ISSB Member
- **David Bolderston**, ISSB Technical Director
- **Yulia Feygina**, IASB Technical Director—Connectivity

#### 10:30 Networking break

#### 11:00 Workshops (continued)

#### 12:00 Lunch

#### 13:00 Breakout sessions (choose one of the following five sessions)

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##### Presenters:

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#### Presenters:

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## 14:05 Breakout sessions (choose one of the following five sessions)

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#### Presenters:



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- **Sam Prestidge**, ISSB Technical Staff—Strategy Lead

#### 15:05 Networking break

#### 15:40 Ask me anything—Q&A session

A quick-fire Q&A session with board members and staff answering questions submitted electronically by delegates—via Slido—during the two-day conference.

**Sue Lloyd**, ISSB Vice Chair; **Linda Mezon-Hutter**, IASB Vice Chair; **Nick Anderson**, IASB Member; **Richard Barker**, ISSB Member; and **Nili Shah**, IASB Executive Technical Director

#### 16:30 Closing remarks Fred Nieto, IASB Technical Director

#### 16:45 End of Day Two