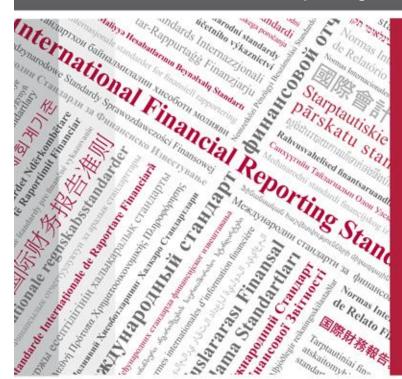
June 2015 Agenda Paper 2

International Financial Reporting Standards



Regulator's guide to using the IFRS Taxonomy

Andromeda Wood, Senior Technical Manager





ITCG feedback received

- Level of technical detail comments indicating that the document might need to be more technical but also less technical
- More high level information on adoption process and benefits of adoption
- Structural comments
- Language and other corrections



Actions taken

- Restructuring of some areas of the document
- Addition of sections:
 - Additional introduction to the document
 - Update and release
 - Entity specific extensions
- More high-level information on adoption and benefits covered in the Tokyo workshop and it is intended to be added to an adoption/snapshot document



Current status

- Published 2 June 2015
- Released along side first IFRS Taxonomy regulators workshop held in Tokyo
- Introduction speech from Takatsugu Ochi and press announcement here:

http://www.ifrs.org/Alerts/PressRelease/Pages/IFRS-Foundation-develops-electronic-filing-guide-for-regulators.aspx



Next steps

- Considered a living document updates will be made as we get feedback from regulators and others
- Any further feedback and comments from ITCG members are welcome and will be considered
- Additional documentation we're working on:
 - A paper on the handling of entity specific extensions
 - A higher level adoption/snapshot document



Thank you



