

## IFRS Taxonomy Consultative Group (ITCG)

Date **6–7 October 2025**

Location **London**

Agenda timings or topics may change as the meeting progresses.

### Monday 6 October

Time (UK)	Agenda ref	Agenda item	Presenter
10:30 – 10:45 (15 mins)		<b>Welcome</b> Welcome members and provide an outline of the meeting. Mr. Bing Leng will provide an update on ISSB activities and the use of IFRS Sustainability Disclosure Standards.	Chairs
10:45 – 11:10 (25 mins)	1	<b>Digital financial reporting work plan update</b> The staff will provide ITCG members with an update on digital reporting activities, including: <ul style="list-style-type: none"> <li>the regulatory assets and regulatory liabilities project; and</li> <li>the approach for the annual IFRS Accounting Taxonomy in March 2026.</li> </ul>	Digital reporting team
11:10 – 11:30 (20 mins)	2	<b>General improvements update—Text elements review</b> The staff will provide ITCG members with an update on the review of text elements in the IFRS Accounting Taxonomy.	Owen Jones, Kenny Ng
11:30 – 11:45 (15 mins)		<b>Morning break</b>	
12:30 – 13:30 (60 mins)		<b>Lunch</b>	
13:30 – 13:45 (15 mins)	4	<b>Drafting guide: Introduction session</b> The staff are developing an internal guidance document for standard-setting teams on developing disclosure requirements that facilitate consistent and effective modelling of IFRS digital taxonomies.	Jatin Garach
13:45 – 13:50 (5 mins)		Transfer to breakout rooms	
13:50 – 14:35 (45 mins)	4	<b>Drafting guide: Breakout session</b> During the breakout session the staff will seek feedback from ITCG members on specific digital reporting considerations to inform the development of the drafting guide.	Session chairs (to be advised)

---

14:35 – 14:50 (15 mins)		<b>Afternoon break and transfer to main meeting</b>	
14:50 – 15:35 (45 mins)	4	<b>Drafting guide: Report back</b> Individual breakout groups will share a summary of their discussions with the rest of the meeting participants.	Session chairs
15:35 – 16:15 (40 mins)	5	<b>Introduction to Japanese Institute of Certified Public Accountants' (JICPA) activities related on electronic disclosures on EDINET</b> Mr. Daisuke Ikadai will share the overview of EDINET and JICPA's work related to electronic disclosure on EDINET based on JICPA's publications.	Daisuke Ikadai (JICPA)
16:15 – 16:30 (15 mins)		<b>Closing remarks and end of day one</b>	Chairs

## Tuesday 7 October

Time (UK)	Agenda ref	Agenda item	Presenter
09:30 – 10:00 (30 mins)	6	<b>Going Digital “Down Under”: growing momentum towards digital reporting in Australia</b> Mr. Amir Ghandar will present on the: <ul style="list-style-type: none"> <li>• <a href="#">recent inquiry</a> by the Productivity Commission of Australian Government;</li> <li>• <a href="#">Digital Reporting Now campaign</a> by Chartered Accountants of Australia and New Zealand (CA ANZ); and</li> <li>• growing momentum towards digital reporting in Australia including the recent joint <a href="#">Deloitte and CAA NZ roundtable</a> which involved insights from business, professionals, government and regulatory leaders.</li> </ul>	Amir Ghandar (CA ANZ)
10:00 – 11:00 (60 mins)	7	<b>Use of AI by data preparers and aggregators: Panel discussion</b> Mr. Florian Esterer will moderate a panel discussion with tagging agents and data aggregators to provide insights in to how AI is used to automate the tagging of financial statements and data collection and expected future developments.	Florian Esterer (IASB member) Emma Burger (Bloomberg) Joel Vicente (CoreFiling), and Andie Wood (Workiva)
11:00 – 11:15 (15 mins)		<b>Morning break</b>	
11:15 – 11:45 (30 mins)	8	<b>Use of AI in taxonomy development: Introduction session</b> The staff are currently experimenting on the use of AI in some taxonomy development processes—for example, by providing an initial assessment for modelling taxonomy elements arising from new or amended IFRS Standards. The staff will: <ul style="list-style-type: none"> <li>• discuss their experience using AI to model taxonomy elements; and</li> <li>• discuss the potential use of AI for other areas of taxonomy development.</li> </ul> The staff will then introduce a discussion on how the taxonomy team might best utilise AI, to be discussed in breakout sessions.	Methma Rupasinghe, Kenny Ng, Owen Jones and Wladyslaw Krawiec
11:45 – 11:50 (5 mins)		Transfer to breakout rooms	

11:50 – 12:35 (45 mins)	8	<b>AI for taxonomy development: Breakout session</b> During the breakout session the staff will seek insights from ITCG members on: <ul style="list-style-type: none"> <li>• their experience with the use of AI;</li> <li>• how the taxonomy team and IFRS Foundation should consider utilising AI in our work; and</li> <li>• changes to the taxonomy that could facilitate the use of AI.</li> </ul>	Session chairs (to be advised)
12:35 – 12:40 (5 mins)		Transfer to main meeting	
12:40 – 13:25 (45 mins)	8	<b>AI for taxonomy development: Report back</b> Individual breakout groups will share a summary of their discussions with the rest of the meeting participants.	Session chairs
13:25 – 13:30 (5 mins)		<b>Closing remarks and end of public session</b>	Chairs