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## IASB® Meeting

Date	<b>May 2026</b>
Project	<b>Intangible Assets</b>
Topic	<b>Exploring user information needs—Approach and staff desktop research</b>
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## Purpose of the paper

1. This paper:
  - (a) provides a recap of the previous discussion of the International Accounting Standards Board (IASB) on the work stream exploring needs of users of financial statements (users) for information about recognised and unrecognised intangible assets and associated expenditure (paragraphs 3–5);
  - (b) explains our approach to further exploring user information needs (paragraphs 6–7);
  - (c) explains how we conducted desktop research to support outreach with users and summarises research findings (paragraphs 8–22); and
  - (d) sets out initial inferences from the desktop research and questions discussed with users (paragraphs 23–27).
2. This paper does not ask the IASB to make any decisions. However, we welcome IASB members' comments and questions.

### *Note on terminology*

*In user outreach materials and the papers for this month we used the terms:*

- *‘intangible assets’ to refer to recognised and unrecognised intangible assets and associated expenditure.*
- *‘intangible items’ to refer to all intangible items, irrespective of whether they are recognised, expensed or disclosed. Intangible items include recognised and unrecognised intangible assets as well as a broader range of intangible items, including human capital, an entity’s reputation, internal organisation and corporate culture.*
- *‘intangible activities’ to refer to an entity’s activities aimed at creating value for the business through generation, acquisition and use of intangible items.*

## Recap of IASB’s previous discussion

3. Between April 2024 and May 2025, the IASB gathered a considerable amount of user feedback and other evidence on user information needs to inform the objective and scope of the project. This feedback and evidence indicated that users have a variety of views. As discussed in paragraphs 43–45 of the May 2025 [Agenda Paper 17B](#), there are differences in:
  - (a) user views on what information about intangible assets is missing from the financial statements;
  - (b) adjustments users make to information in the financial statements; and
  - (c) user views on how the IASB could help improve the usefulness of information entities provide about intangible assets in the financial statements.
4. The May 2025 Agenda Paper 17B suggested that:

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- (a) these differing views might be influenced by the different sectors and different intangible assets users are considering; and
  - (b) it would be helpful to investigate the underlying reasons for these differences further by exploring user information needs by sector and by type of intangible asset.
5. In [May 2025](#), the IASB decided, as one of the two initial work streams, to further explore user needs for information about recognised and unrecognised intangible assets and expenditure associated with them. This work stream would be cross-cutting and would contribute to exploring all topics later in the project. It would help the IASB understand user information needs and whether changes to the definition, recognition, measurement or disclosure requirements, or a combination thereof, would be needed to provide more useful information about intangible assets in the financial statements.

## Approach to exploring user information needs

6. In this work stream, we aimed to explore what information users seek about intangible assets, how they use that information, where users get this information today and what improvements they are seeking. In exploring user information needs, we sought to understand whether these needs depend on the sector and type of intangible asset being considered.
7. In developing our strategy and outreach materials for engaging with users, we worked with the IASB's stakeholder engagement team to devise an effective consultation approach. As part of this strategy, we:
- (a) built on the evidence collected in our initial outreach—for example, on our review of user adjustments (see [May 2025 Agenda Paper 17B](#)) and on the information gathered in the user survey conducted in November 2024 and subsequent follow-up discussions with users (see February 2025 [Agenda Paper 17C](#)).

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- (b) sought to avoid using technical language or referring to the specific accounting requirements of IAS 38 *Intangible Assets*. Instead, we focused on user information needs regardless of how intangible assets are accounted for and did not limit the discussions to financial statements information only.
  - (c) conducted desktop research to help us understand what information entities currently report about intangible assets in their annual reports. The research allowed us to develop outreach materials and form inferences about the information entities provide about intangible assets and to test our findings and inferences in our outreach with users. Paragraphs 8–13 describe our approach to desktop research, paragraphs 14–22 summarise our findings, and paragraphs 23–27 outline the inferences tested and questions included in our meeting materials.
  - (d) engaged with users—equity analysts—following intangible-intensive sectors. Generally, we aimed for one-to-one meetings with sector-specific analysts or meetings with a few analysts to allow for in-depth discussion and follow-up questions. We thought that this approach would allow for more flexibility and engagement than roundtable discussions. The feedback from our in-depth discussions with users is summarised in Agenda Paper 17B for this meeting.
  - (e) performed outreach with larger groups of stakeholders and gathered other evidence—summarised in Agenda Paper 17C for this meeting. In particular, we:
    - (i) performed some additional research into information needs of credit analysts and lenders to explore whether and how they differ from those of equity analysts.
    - (ii) asked Capital Markets Advisory Committee members for their views and asked Accounting Standards Advisory Forum and Emerging Economies Group members to gather views from users in their jurisdictions on user information needs about intangible assets, and whether these needs differ by sector or type of intangible asset.

- (iii) considered findings from workshops organised by EFRAG on users' information needs for intangible assets, based on the type of intangible asset.

## Desktop research

### *Approach to desktop research*

8. In our initial research (see February 2025 Agenda Paper 17C) we heard that:
  - (a) users are more interested in how intangible assets enable overall business performance and cash flows rather than in the value of these intangible assets on the balance sheet.
  - (b) users use a variety of sources for information about intangible assets.
9. In light of this feedback, in our desktop research, we examined what information entities provide about intangible assets contributing to their business in both the financial statements and narrative sections of annual reports.<sup>1</sup>
10. We aimed to cover the main types of intangible assets, including research and development (R&D), brands, software, intellectual property (IP), licences and customer relationships and focused on sectors in which these assets are most common. Using S&P Capital IQ Pro<sup>2</sup>, we obtained financial statement data for the most recent fiscal year available at the time of data collection (July 2025) of all public entities in the database applying IFRS Accounting Standards and calculated the sector medians for three metrics to rank the intangible intensity of different sectors:
  - (a) R&D expenditure as a percentage of total revenue—to assess the level of expenditure in R&D.

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<sup>1</sup> We use 'narrative sections of annual reports' and 'narrative sections' in this paper to cover reports such as Management Commentary, Management's Discussion and Analysis (MD&A) or Strategic Report.

<sup>2</sup> S&P Capital IQ Pro is a financial intelligence database from Standard & Poor's. The database provides financial data for both public and private companies globally.

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- (b) recognised intangible assets as a percentage of total assets—to assess the level of recognised internally generated or acquired intangible assets used in business operations.
- (c) selling, general and administrative (SG&A) expenditure as a percentage of total revenue—to assess the level of spending on advertising and marketing aimed at promoting an entity’s products and brand development. We used SG&A as an indicator of the level of spend on advertising and marketing that is not always reported separately. We wanted to consider the level of spend on advertising and marketing because in academic literature it is often used as a proxy for internally generated brands.
11. Based on this analysis and cross-checking the intangible intensity rankings of different sectors against the findings of Ibrahim et al (2025)<sup>3</sup> and UKEB Research Report<sup>4</sup>, we selected healthcare, technology, consumer staples and consumer discretionary (explored together in our research), communications and industrials sectors. Within each sector we identified the highest scoring entities based on the three metrics described in paragraph 10. Where necessary, we overlaid our initial metric-based selection with qualitative judgement to ensure that the final sample included a reasonable spread of geographical regions, industries (within the sector) and entity sizes.
12. Our sample comprised approximately 15 entities from each of the sectors identified in paragraph 11. Given its small size, the sample may not fully capture the diversity of information provided by entities within each sector. However, the findings from the desktop research were intended to provide only preliminary sector-specific insights to be used as a starting point for our discussions with users.

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<sup>3</sup> Ibrahim, S., Bowden, J., Elmarzouky, M. and M. Al-Kilani. (2025). ‘The landscape of intangibles reporting’, *KPMG IAAER Research programme report*.

<sup>4</sup> UKEB Research Report. (2024), ‘Accounting for intangibles: A quantitative analysis of UK financial reports’.

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13. After selecting sectors and entities, we used AlphaSense<sup>5</sup> to generate entity-level reports summarising the information entities provide about intangible assets from entities' annual reports. We applied a prompt that asked for a brief description of the business and for information on the entity's main types of intangible assets, using the list of intangible assets in paragraphs IE16–IE44 of the Illustrative Examples on IFRS 3 *Business Combinations*. The prompt asked AlphaSense to identify information provided in the financial statements and information in the narrative sections of annual reports (see Appendix A for information on intangible assets we asked for in the prompt). We then manually reviewed a sample of the artificial intelligence (AI)-generated outputs against the annual reports to verify and refine the collected information.

***Staff findings on information entities provide about intangible assets in annual reports***

14. Based on the entity-level reports mentioned in paragraph 13, for each sector we:
- (a) identified the main intangible activities entities in that sector engage in (paragraph 16); and
  - (b) summarised the information entities provide in the narrative sections of annual reports and in financial statements (paragraphs 17–22).
15. This section provides an overview of our findings.

***Main intangible activities per sector***

16. Table 1 summarises the main intangible activities for each sector identified through our desktop research. Although some sectors are characterised by a dominant intangible activity—for example, product development and product commercialisation are the primary focus in the technology sector—in other sectors, such as industrials,

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<sup>5</sup> AlphaSense is an AI-enabled market intelligence and search platform that helps users search, monitor and analyse company filings, earnings call transcripts, news, research and other business documents.

entities engage in a broader mix of intangible activities reflecting the diversity of entities (and industries) within this sector.

**Table 1. Main intangible activities per sector**

<p><b>Healthcare</b></p>	<ul style="list-style-type: none"> <li>• <b>Product development</b>, including drug or medical technology research and development and IP protection</li> <li>• <b>Product commercialisation</b>, including brand development and customer relationship building activities</li> </ul>
<p><b>Technology</b></p>	<ul style="list-style-type: none"> <li>• <b>Product development</b>, including software or technology development and IP protection</li> <li>• <b>Product commercialisation</b>, including marketing and advertising, customer acquisition and brand portfolio management</li> </ul>
<p><b>Consumer</b></p>	<ul style="list-style-type: none"> <li>• <b>Brand maintenance and expansion</b>, including advertising, sponsorships, partnerships, customer relationship building and licensing and distribution networks</li> <li>• <b>Innovation and product development</b>, including product design, content creation and IP development and digital enablement</li> </ul>
<p><b>Communications</b> (most companies undertake both types of activity but with varying emphasis)</p>	<ul style="list-style-type: none"> <li>• <b>Content, platform and infrastructure development</b>, including connectivity and spectrum management, content/other IP creation and management and software and digital platform development</li> <li>• <b>Brand and customer relationship management</b>, including marketing and advertising, customer acquisition and brand portfolio management</li> </ul>
<p><b>Industrials</b> (range of companies varies widely, key intangible activities reflect each company's strategic focus)</p>	<ul style="list-style-type: none"> <li>• Some prioritise <b>product development and commercialisation</b>, including innovation and digital transformation</li> <li>• Some prioritise <b>brand positioning and customer relationships building</b></li> <li>• Some exhibit a <b>blend of these activities</b></li> </ul>

*Intangible-related information entities provide in the narrative sections of annual reports and in financial statements*

17. Overall, our review indicated that the amount and granularity of information entities provide in their annual reports varies:
- (a) by sector—for example:
    - (i) pharmaceutical entities in the healthcare sector commonly provide fairly detailed information and are notable outliers in providing the most future-oriented information on their intangible activities compared to entities from other industries within this sector and entities from other sectors. For example, pharmaceutical entities provide information about their pipeline status by development phase, such as an entity highlighting phase 3 clinical trials expected to launch in the next year for its drug candidates. Some entities discuss expected benefit horizons—for example, one entity provides scale-to-profit targets for a three-year period based on its patent protected market position.

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- (ii) entities in other sectors and entities in non-pharmaceutical healthcare industries generally provide less information which lacks project- or product-specific granularity. For example, technology entities often describe broad strategic initiatives such as building AI into their products without detailing the specific R&D or marketing activities involved. Information in non-pharmaceutical entities' annual reports tends to focus on the current period. For example, some communications entities provide information on platform features launched, digital transformation initiatives, content releases, subscriber and monthly active users growth. Future-oriented information is limited, likely due to concerns about commercial sensitivity—for example, project implementation timelines, revenue targets, or market share goals are rarely discussed.
  - (b) by entity size—for example, in the technology sector:
    - (i) larger entities often provide more R&D narrative but less product-specific detail (or more aggregated information), possibly due to portfolio size and diversity.
    - (ii) smaller entities (for example, start-ups) tend to provide more product-specific information, including some information about their progress and the entity's plans for establishing products such as filing initial software or process patent applications.
  - (c) by nature or source of intangible assets—most of the information entities provide about their intangible assets in the financial statements is about acquired intangible assets.
  - (d) by life cycle stage—an entity's life cycle stage influences the relative emphasis entities place on different intangible activities. For example, in the healthcare and technology sectors:
    - (i) earlier in the product development cycle, entities tend to provide more information about R&D-related activities such as pipeline status and

enabling resources. This pattern is often transparent in the pharmaceutical industry, where regulatory requirements drive explicit stage-by-stage pipeline disclosures. In other sectors, similar life cycle dynamics are disclosed more opaquely—for example, some technology entities provide high-level strategic product or technology development plans that could help estimate progress, but a product's development stage and its market-readiness is rarely made explicit.

- (ii) as products near commercialisation, entities provide more information about target markets and marketing activities. In the technology sector this shift is observable but often implicit—for example, some entities discuss third-party commercial partner adoption and early-stage customer trials as indicators of their customer relationship building. Technology entities rarely link increased marketing expenditure to specific product launch activities or development milestones.

18. In addition, our review of annual reports indicated that:
  - (a) the narrative sections of annual reports provide most of the information about intangible assets and this information tends to be qualitative (see paragraphs 19 and 20); and
  - (b) financial statements provide limited information about entities' intangible assets and this information is mostly quantitative (see paragraphs 21 and 22).
19. Our review indicates that qualitative information entities provide about intangible activities in the narrative sections of annual reports includes:
  - (a) descriptions of entities' main intangible activities that commonly include descriptions of existing and potential product lines or projects, although the availability of future-oriented information varies (see paragraph 17 for more details).
  - (b) some discussion of resources that enable the main intangible activity—for example:

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- (i) many healthcare entities describe scientific staff, clinical footprint and university collaborations;
  - (ii) some technology entities reference skilled engineers, end user community feedback loops and government grants;
  - (iii) some communications entities highlight employees' AI expertise, data platforms and technology partnerships;
  - (iv) a few consumer entities reference creative talent, brand ambassadors, distribution networks, R&D centres and patent portfolios; and
  - (v) some industrials entities reference logistics networks, processes and AI digital transformation capabilities.
- (c) some discussion of risks to realising returns on intangible expenditure—for example:
- (i) many healthcare entities discuss funding availability, regulatory clearance and retention of specialised talent;
  - (ii) many technology entities focus on technology obsolescence, geopolitical and trade policy risks and talent retention;
  - (iii) some communications entities highlight cybersecurity, regulatory change and reliance on third-party IP and distribution partners;
  - (iv) some consumer entities discuss competitive brand displacement, product safety risks and private label competition; and
  - (v) a few industrial entities discuss regulatory shifts, rapid technological change and challenges in tailoring solutions to local markets.
20. Entities tend to provide some quantitative information in the narrative sections to complement qualitative information and information in the financial statements. The quantitative information is often industry-specific and more commonly provided by larger entities. Examples include:

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- (a) financial metrics with adjustments related to intangible assets. For example, some entities, particularly in the consumer, communications, healthcare and technology sectors, report earnings before interest, taxes, depreciation and amortisation (EBITDA) and free cash flow metrics.
- (b) financial and operating key performance indicators (KPIs), related to intangible activities. These can include:
- (i) spend-related KPIs—for example, a few entities across all sectors provide R&D spend as a percentage of revenue; a few technology entities provide R&D spend per employee; a few entities in the healthcare and communications sectors provide R&D spend by nature or activity. A few consumer staples entities disclose marketing spend as a percentage of revenue.
  - (ii) metrics related to outcomes generated by intangible activities. Their use varies by sector. Examples in the consumer discretionary sector include segmental marketing trends (such as percentage change in volume metrics) and revenue breakdowns by product type or distribution channel. Some communications entities disclose market share and subscriber counts. A few technology entities and one large healthcare entity provide revenue breakdown by operating segment or product line while a few industrials entities disclose order backlog. In a few instances, communications and consumer staples entities provide revenue (percentage) by key brands.
  - (iii) metrics related to customer relationships—for example, some customer-facing entities provide information on customer engagement metrics, such as loyalty member counts (consumer staples and industrials), net promoter score (consumer staples) and monthly active users and churn rates (communications).
  - (iv) indicators related to intangible assets and a broader range of intangible items—for example, some entities disclose the number of granted patents (industrials/technology) or identify specific ‘power brands’. A

few entities across all sectors provide brand valuations. Some entities provide human capital metrics, such as employee engagement scores, employee retention rates, and training hours or expenses.

21. In their financial statements entities provide limited quantitative information about intangible assets:
- (a) most information provided seems to focus on recognised intangible assets which are predominantly related to merger and acquisition activity. In the communications sector, entities also commonly provide information on infrastructure-related assets underpinning their activities and assets acquired through regulatory processes, such as spectrum licences.
  - (b) information about R&D expenses is presented by most entities as a single line item in the income statement; some entities report the amount of R&D expenses only in the notes to the financial statements.
  - (c) disaggregated information about R&D assets or R&D expenses (by product, programme, segment or phase of project) is rare across all sectors although:
    - (i) one technology entity explains the projects included in capitalised development costs and provides a small amount of detail on expected launch dates for in-progress projects.
    - (ii) a few entities in the healthcare and technology sector provide a breakdown of R&D expenses by type of expense such as employee costs and depreciation allocated to R&D in the notes to financial statements.
    - (iii) one industrials entity and one large healthcare entity provide segmental splits of R&D expenses.
    - (iv) a few entities explain how R&D spend reconciles to R&D expense.
  - (d) advertising and marketing expenses are not always separately disclosed by entities. Disclosure tends to vary by sector:

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- (i) in the technology sector most entities tend to separately disclose advertising and marketing expenses in the income statement or notes to the financial statements.
    - (ii) in the communications and consumer sectors around half of the entities disclose advertising and marketing expenses separately.
    - (iii) in the rest of the sectors, particularly the industrials sector, these expenses tend to be subsumed within a broader SG&A line item even if advertising and marketing feature in narrative sections as significant intangible activities.
  - (e) if advertising and marketing expenses are separately disclosed, disaggregation is limited. For example:
    - (i) in the healthcare sector, one larger entity provides a split of marketing and distribution expenses by division and segment, with commentary indicating that most expenses are related to product launch activities.
    - (ii) in the consumer sector, a few entities provide a breakdown of marketing expenses by nature or type of activity (such as media advertising and sponsorships). Two consumer staples entities separate advertising from marketing expenses.
  - (f) a few consumer discretionary entities provide a list of brands recognised as intangible assets as a result of business combinations.
22. Entities also provide qualitative information on capitalisation and impairment policies in the financial statements indicating that:
- (a) capitalisation policies vary among and within sectors. For example, pharmaceutical entities seem to have a fairly consistent capitalisation rate (likely related to phase 3 clinical trials), whereas in other sectors capitalisation rates can differ significantly, specifically:
    - (i) in the technology sector, some software entities capitalise up to 80% of their R&D spend while others expense all R&D spend. One entity

explains that it ceased capitalisation due to difficulties in meeting thresholds when using agile development methodologies.

- (ii) in the communications sector, content-focused entities tend to expense development costs likely due to commercial uncertainty or the iterative nature of content and platform development, while infrastructure-focused entities tend to capitalise software and platform development costs when IAS 38 criteria are met.
  - (iii) in the consumer sector, consumer discretionary entities tend to capitalise development costs while consumer staples entities tend to expense R&D spend.
- (b) most entities use generic IAS 38 language to describe their capitalisation policies, with only a few of the largest entities in the healthcare and technology sectors explaining entity-specific criteria and thresholds used to determine when development costs are capitalised.
  - (c) impairment triggers and assumptions are rarely discussed, with most entities simply referencing IAS 36 *Impairment of Assets* requirements.

## Initial staff inferences and questions discussed with users

23. Based on the findings in paragraphs 14–22, we drew some inferences about what information would be most useful to users. We used these inferences as hypotheses to test in our meetings with users. Our inferences were:
- (a) users do not seek to value individual intangible assets—users across all sectors want to understand how intangible activities contribute to value creation and future cash flows.
  - (b) a lot of useful information about entities’ intangible activities is provided outside the financial statements.
  - (c) financial statement information about intangible assets tends to be limited and mainly relates to acquired intangible assets.

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- (d) it is often difficult to connect the amounts in financial statements to more detailed information in narrative sections and to understand the relationship between intangible activities (for example, R&D spend or advertising and marketing spend) and their outcomes (that is, to assess how effective an entity's spending is). For example:
- (i) entities in the healthcare sector describe their pipeline by product candidate and development stages in the narrative section of annual reports but typically present R&D expenses in the financial statements as a single line item, making it difficult to link specific expenditure amounts to the activities described.
  - (ii) in the technology and consumer sectors, entities frequently reference investments in emerging technologies such as AI and digital platforms in their narrative sections but provide minimal corresponding quantitative information in the financial statements.
24. We expected that users would benefit from more disaggregated information in financial statements which would help better connect intangible-related expenditure to the information provided in narrative sections. In particular, we tested with users whether it would be useful if entities:
- (a) for R&D expense—provided disaggregation by:
    - (i) the same product or programme split as discussed in their narrative sections;
    - (ii) activity type such as research, patent protection or development, or
    - (iii) type of expense;
  - (b) for advertising and marketing expenses:
    - (i) disclosed these expenses separately from other SG&A expenses where material; and
    - (ii) disaggregated these expenses by activities to support new product launches and those supporting existing products or brands; and

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- (c) for intangible assets recognised on the balance sheet—disaggregated by the same types of intangible asset as discussed in the narrative sections—for example, in-process R&D, capitalised development costs or trademarks, or by the same brand or product line.
25. Based on our findings and inferences, we developed meeting materials which:
- (a) identified the main intangible activities for each sector and the range of intangible assets related to these activities;
  - (b) summarised the information entities provide:
    - (i) in the narrative sections of annual reports; and
    - (ii) in financial statements; and
  - (c) outlined our inferences of what information we expected to be useful to users and our questions for users.
26. In our conversations with users we asked them:
- (a) to explain how they consider entities' intangible activities in their analysis;
  - (b) to comment on our findings and inferences; and
  - (c) to provide suggestions on what the IASB could do to improve information entities provide in financial statements about intangible assets.
27. To inform the other initial work stream that focuses on newer types of intangible assets, we also asked some users—mostly in the technology, communications and industrials sectors where such assets are likely to be more prevalent—to highlight any shortcomings in information entities provide about them and to suggest improvements that could address those shortcomings.

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## Question for IASB members

### Question for IASB members

Do you have any questions or comments on the staff approach to exploring user information needs and staff findings from the desktop research presented in this paper?

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## Appendix A—Information gathered from AlphaSense on research and development, brands, software and any other intangible assets

- A1. We used AlphaSense to report the following information when provided by entities about their intangible assets:
- (a) on research and development (R&D):
    - (i) qualitative information about how R&D activities contribute to future value, including the period over which that contribution is expected and any related risks and resource dependencies;
    - (ii) information about accounting policies, including how the entity distinguishes between research and development, when development expenditure is capitalised and whether any changes in these accounting policies are explained;
    - (iii) disaggregated information such as a breakdown of R&D spend by product, program, or operating segment, information about how expenditure is split between early-stage and late-stage activities and how that split relates to capitalisation; and
    - (iv) reconciliation between R&D spend and R&D expense, including information about the amount capitalised.
  - (b) on brands:
    - (i) qualitative information such as a description of the main brands and their contribution to value creation, indications of brand strength, the period over which they are expected to contribute to value creation and any related risks;
    - (ii) financial information such as the benefits and costs associated with brands, a breakdown of revenue by brand, expenditure on advertising, marketing and related activities; whether brand-related activities are

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- intended to promote new products or sustain existing products;  
objectives and outcomes of advertising campaigns, including  
discussion of brand strength and market share; and any other  
expenditure associated with brand creation; and
- (iii) information distinguishing between acquired and internally generated  
brands.
- (c) on software:
- (i) qualitative information about significant investments in software  
solutions, including how the entity describes the contribution of  
software to future value and the period over which this contribution is  
expected;
- (ii) information about capitalisation policies for software development,  
including the method of software development and any judgements  
applied in capitalising development costs, especially when the software  
is developed in an agile way;
- (iii) information about the amounts and nature of expenditure for acquired  
software licenses, software accessed via the cloud, and internally  
developed software and discussion of whether the software is intended  
for internal use or for sale to customers; and
- (iv) information about cloud computing arrangements (for example,  
software as a service, platform as a service or infrastructure as a service  
arrangements), agile software development and artificial intelligence  
and data resources.
- (d) information on any other intangible assets listed in paragraphs IE16–IE44 of  
the Illustrative Examples on IFRS 3 *Business Combinations*.