Investor consumption of corporate information

Agenda paper AC7

IFRS Advisory Council Meeting
November 2026

The views expressed in this presentation are those of the presenter, not necessarily those of the IFRS Foundation, International Accounting Standards Board or the International Sustainability Standards Board.
Copyright © 2026 IFRS Foundation. All rights reserved.

Purpose of session

To get strategic advice from Advisory Council members on:

- What the IFRS Foundation should be doing now to understand how reported corporate information is being consumed by investors and how this consumption is changing.
- What this means for IFRS standards, guidance and digital reporting.

Context

The way in which investors consume corporate information is changing. They are moving from periodic reading of company reports to continuous analysis of multiple information sources.

Key changes:

- Sustainability information is now part of mainstream investment analysis
- Investors increasingly rely on data intermediaries
- Information use is becoming digital and machine-led
- AI expands access to information beyond company reports
- Investors seek clearer connections across reported information

Context – Our digital reporting work

To help improve the usefulness, quality, accessibility and comparability of digital financial information we:



Develop and maintain the IFRS Taxonomies



Consider the implications for IFRS Standards for the digital consumption of financial information



Work with partners in the digital ecosystem to facilitate the digital consumption of financial information

Questions for the Advisory Council

- What changes have you seen in the way that corporate information is consumed by investors over recent years? How can we get a better understanding of these changes?
- What do you think the implications of these changes are for the IASB and ISSB's Standard-setting activities? What advice can you give us on how to respond these changes?
- How should the IFRS Foundation, the IASB and the ISSB respond to the increased digital consumption of corporate information and increased use of AI? What implications will this change have for our work on digital reporting?

IFRS Foundation

Follow us online

ifrs.org

@IFRSFoundation

IFRS Foundation

IFRS Foundation