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21 September 2021 Investor Perspectives: Disclosures in financial statements to better reflect investor needs

Investors have been calling for better disclosures in financial statements, but delivering more useful disclosures to them proves to be a consistent challenge for companies. To help companies, the International Accounting Standards Board (Board) has proposed a new approach to developing and drafting disclosure requirements in IFRS Standards. It is currently consulting on this approach and would like to hear from investors.

In our latest Investor Perspectives article, Board Member Nick Anderson explains the proposed approach and discusses some of the changes that investors would see in the financial statements.

You can find more information about our investor activities on the Investor Centre page.

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