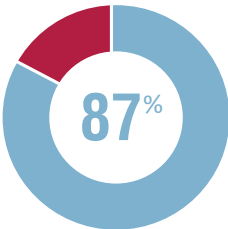
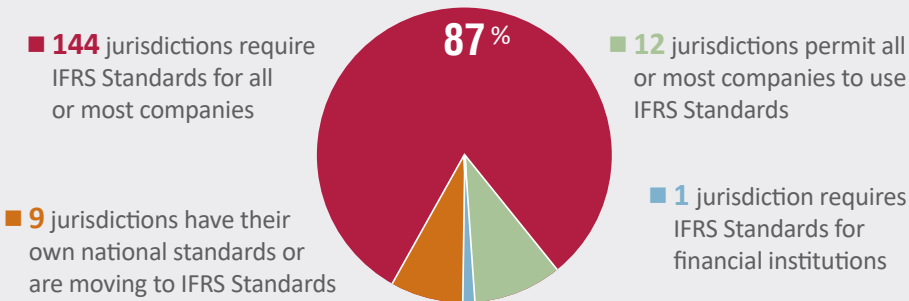


Use of IFRS Standards around the world



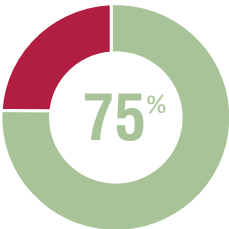
IFRS® Standards by numbers

87% of jurisdictions require IFRS Standards for most domestically accountable companies



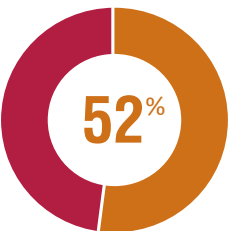
144 of 166

profiled jurisdictions require the use of IFRS Standards



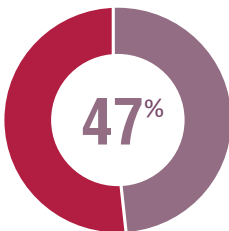
15 of 20

G20 economies require the use of IFRS Standards



86 of 166

profiled jurisdictions require or permit the use of the *IFRS for SMEs®* Standard



35tn of 76tn

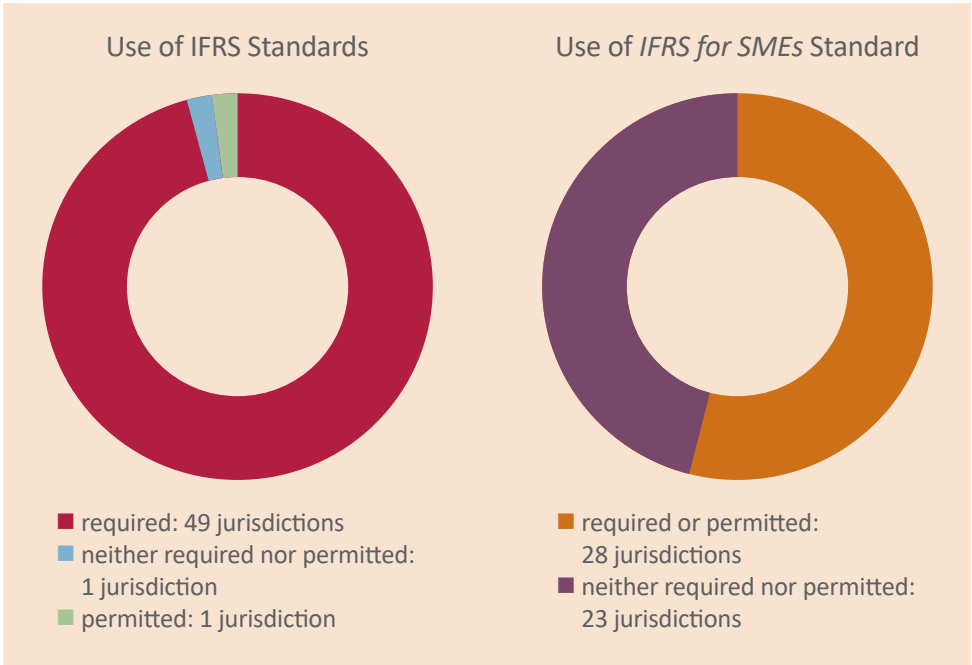
The GDP of jurisdictions that require the use of IFRS Standards is \$35 trillion of the total world's \$76 trillion

For further detailed information on the use of IFRS Standards and individual jurisdiction profiles, please visit <http://go.ifrs.org/iasb-profiles>

Africa and the Middle East



- Profiled jurisdictions requiring IFRS Standards: 49
- Profiled jurisdictions permitting IFRS Standards: 1

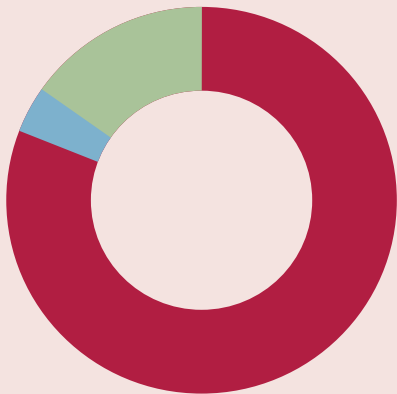


Americas



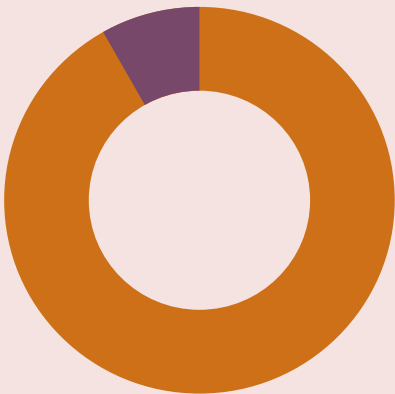
■ Profiled jurisdictions requiring IFRS Standards: 27
■ Profiled jurisdictions permitting IFRS Standards: 8

Use of IFRS Standards



■ required: 27 jurisdictions
■ neither required nor permitted: 2 jurisdictions
■ permitted: 8 jurisdictions

Use of *IFRS for SMEs* Standard

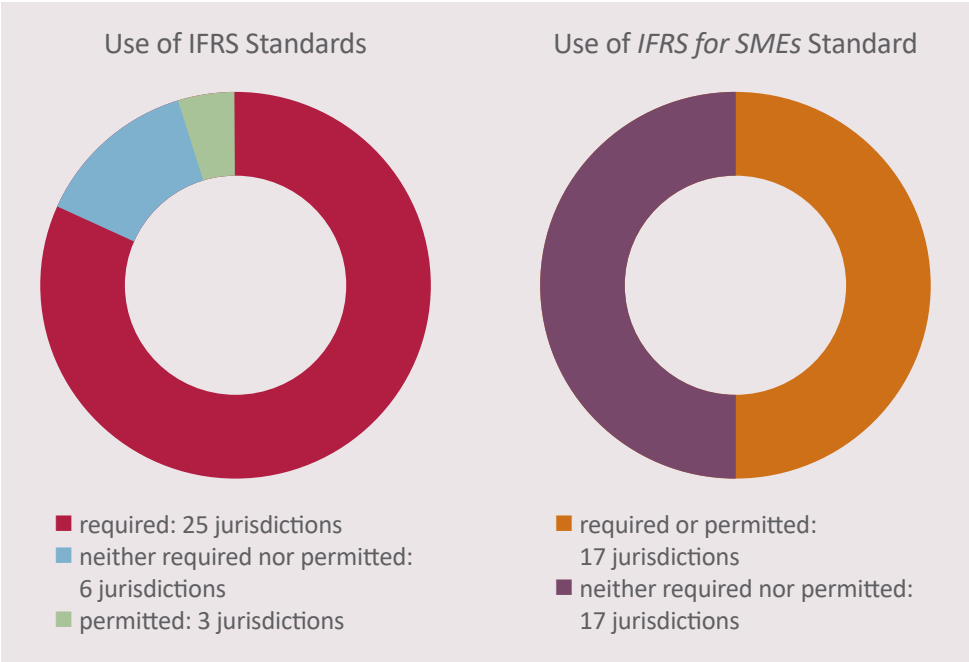


■ required or permitted: 33 jurisdictions
■ neither required nor permitted: 4 jurisdictions

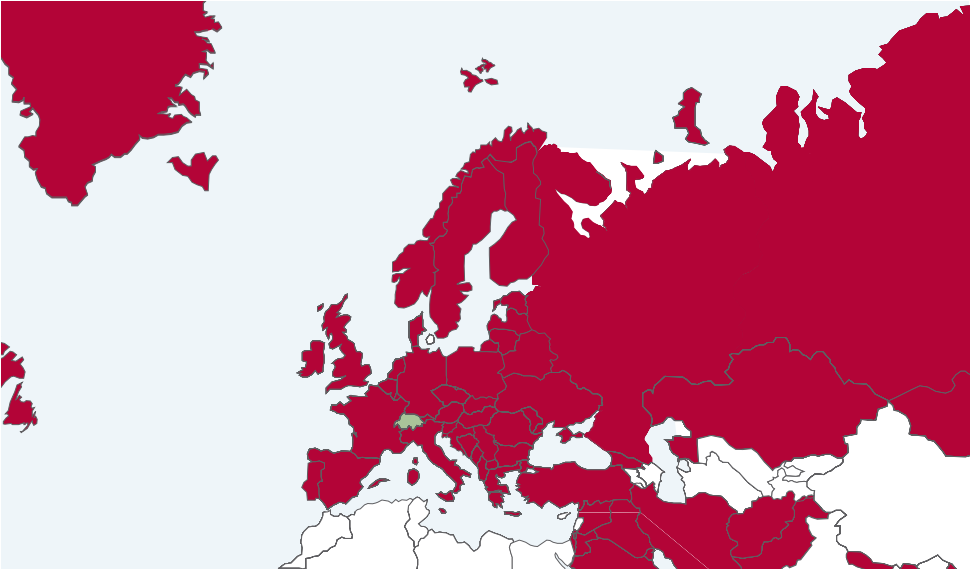
Asia Oceania



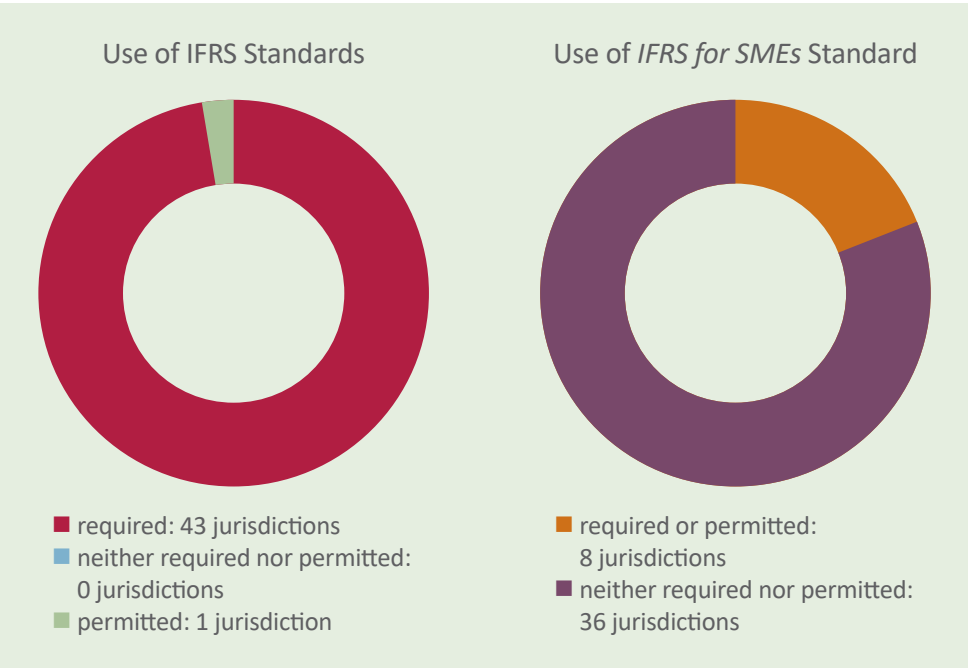
- Profiled jurisdictions requiring IFRS Standards: 25
- Profiled jurisdictions permitting IFRS Standards: 3



Europe



- Profiled jurisdictions requiring IFRS Standards: 43
- Profiled jurisdictions permitting IFRS Standards: 1





27,000 domestically listed companies
on **88** major stock exchanges
in the world use IFRS Standards

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Our mission is to develop IFRS Standards that bring **transparency**, **accountability** and **efficiency** to financial markets around the world. Our work serves the public interest by fostering trust, growth and long-term financial stability in the global economy.



IFRS Standards bring **transparency** by enhancing the international comparability and quality of financial information, enabling investors and other market participants to make informed economic decisions.

IFRS Standards strengthen **accountability** by reducing the information gap between the providers of capital and the people to whom they have entrusted their money. Our Standards provide information needed to hold management to account. As a source of globally comparable information, IFRS Standards are also of vital importance to regulators around the world.

IFRS Standards contribute to economic **efficiency** by helping investors to identify opportunities and risks across the world, thus improving capital allocation. For businesses, the use of a single, trusted accounting language lowers the cost of capital and reduces international reporting costs.



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