The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation.
Overview of the jurisdiction profiles

Use of IFRS by domestic listed companies

138 jurisdictions in the world

- 114 jurisdictions: IFRS required for all or most companies
- 12 jurisdictions: IFRS permitted for all or most companies
- 10 jurisdictions: IFRS required for financial institutions only
- 2 jurisdictions: National standards (including in process of moving to IFRS)
US investors’ foreign investments have been increasing and totalled more than $7 trillion from IFRS jurisdictions in 2013.

More than half of the Fortune Global 500 companies use IFRS

- IFRS: 52%
- US GAAP: 29%
- Other national GAAP only: 19%
Convergence

Substantial achievements have been made through collaboration between the FASB and the IASB
Thank you