



IAFEI Weekly Update

Knowledge, Resources, News, and Announcements

Valued All IAFEI Board members, ExCom members & Advisory Committee members:

This is an issue of **IAFEI Weekly Update** for the week of **February 9, 2026**.

My heartfelt thanks go to Conchita (CLM), Piergiorgio (PGV), and Nobu (NTA) for their continued support and for consistently contributing articles to the editorial team.

Please feel free to circulate this Weekly Update within your organization. I am hoping that this Weekly Update may increase the value of IAFEI membership. If you have any suggestions, or recommendations, or would like to participate to provide articles, please do not hesitate to contact me.

Thank you for your continuous support and I would love to hear from you.

Tsutomu Mannari (TMA)
Chairman of IAFEI

(Total 5 pages)

Upcoming Events (Tentative)

Date	Time	Event
Feb. 9 (Mon)	6PM Hanoi, 7PM Beijing/Manila/Taipei, 8PM Tokyo, 12PM CET	Q1 Ex Com Meeting
Mid Mar.		Technical Committee Webinar
End Mar.		IAFEI Quarterly #61 Issue
Mid Apr.		Technical Committee Webinar
May. 12 (Tue)	6PM Hanoi, 7PM Beijing/Manila/Taiwan, 8PM Tokyo, 1PM CET	Q2 Ex Com Meeting
Mid Jun.		Technical Committee Webinar
End Jul.		IAFEI Quarterly #62 Issue
Aug. 3 (Mon)	6PM Hanoi, 7PM Beijing/Manila/Taiwan, 8PM Tokyo, 1PM CET	Q3 Ex Com Meeting
End Aug.		Technical Committee Webinar
Mid Oct.		IAFEI DAY
Nov. 10 (Tue)	6PM Hanoi, 7PM Beijing/Manila/Taiwan, 8PM Tokyo, 12 PM CET	Q4 Ex Com Meeting + BOD Meeting
Dec. 10 (Thu)		IAFEI Quarterly #63 Issue

You are welcome to visit our **official website** www.iafei.org

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01 IFRS Foundation | News Alert | February 2, 2026 Video resources: Risk Mitigation Accounting

Watch two new videos explaining the aims of the proposed Risk Mitigation Accounting Model and the potential benefits for companies and investors. The consultation is open for comment until 31 July 2026 and includes fieldwork.

Video 1: Introducing the Risk Mitigation Accounting consultation

In this short video, Andreas Barckow, Chair of the International Accounting Standards Board (IASB) explains why the proposed Risk Mitigation Accounting model is relevant for companies that manage interest rate risk on a net basis.

Video 2: Risk Mitigation Accounting—what it means in practice

In this short video, Linda Mezon-Hutter, Vice-Chair of the IASB outlines how the proposed Risk Mitigation Accounting model could strengthen alignment between accounting and risk management to improve the usefulness of information for investors.

[Watch the Videos >>>](#)

(†Contributed by CLM)

02 IFRS | Sustainability | February 5, 2026 FSA CREDENTIAL - Testing window closes soon! *Ready to deepen your sustainability disclosure expertise?*

We're delighted you've shown interest in the FSA Credential, the most advanced qualification related to ISSB Standards. The current testing block closes at the end of February, and the next block opens in May. Secure your spot now to take the Level I exam in February or during a future testing window.



At Level I, candidates will:

- understand the critical context for today's sustainability disclosure regulations, including the role of standard-setters, regulators and data providers;
- become acquainted with ISSB Standards and gain a deep understanding of the concepts that underpin them; and
- earn how material sustainability information—both cross-industry and industry-specific—can inform corporate strategies and investor decisions.

Explore the Level I curriculum for more detail. For exam preparation support, register for a course offered by one of our Approved Education Providers. (.., ...)

[Read More in Browser >>>](#)

(†Contributed by CLM)

03 **IFRS Foundation** | The latest IASB news | January 30, 2026 **Calling for Interest on certain posts at Standards Setting Bodies**

This month's updates focus on the consultative groups that support the work of the International Accounting Standards Board—call for applications and new member appointments.

[Capital Markets Advisory Committee seeks new members to join in 2027](#)

The Capital Markets Advisory Committee, a unique forum for users of financial statements, is inviting applications from experienced analysts and investors to join as members from 1 January 2027.

[Capital Markets Advisory Committee welcomes new members](#)

Deborah Taylor, Jungyeon (Jay) Seo and Xiaolu Wang join the Capital Markets Advisory Committee for initial three-year terms.

[Global Preparers Forum announces new appointment](#)

Carolina Rubio Oset joins the Global Preparers Forum for an initial five-year term.

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■ **04 OECD** | Business and Finance News | February 11-12, 2026
Responsible Garment & Footwear Supply Chains
OECD Forum on Due Diligence in the Garment and Footwear Sector

Our annual global forum on Due Diligence in the Garment and Footwear Sector is just around the corner. On 11-12 February, join hundreds of participants and speakers from government, businesses, workers and civil society to discuss key labour, human rights, integrity and environmental challenges in the sector. Don't miss out - connect online. (... ...)

[Learn More >>>](#)

(↑Contributed by NTA)

■ **05 OECD** | Tax News | February 5, 2026
Progress continues in strengthening tax treaty dispute resolution

The OECD has released a new manual offering practical guidance to competent authorities and taxpayers on the effective conduct of the Mutual Agreement Procedure process to strengthen dispute resolution in cross-border taxation and enhance tax certainty.

The 2026 edition of the Manual on Effective Mutual Agreement Procedures (MEMAP) draws on over a decade of experience in discussing practical issues in Mutual Agreement Procedure (MAP), including through the administration of the BEPS Action 14 peer reviews.

Key updates to the manual include targeted practical insights for competent authorities and taxpayers on the effective conduct of the MAP process, specific tools and templates designed to assist jurisdictions that are new to MAP, alongside detailed guidance on dispute prevention and, for the first time, MAP arbitration. (... ...)

[Access the Report >>>](#)

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