STRATEGIC INTANGIBLES INITIATIVE (SII)

convened by

World Intangible Capital Initiative

Webinar

THE SII FOUNDATIONAL CONCEPT PAPER ON INTANGIBLES:
AN INTERNATIONAL AND MULTI-VIEW PRESENTATION

Thursday 25 June 2026

Two Sessions: 9.30-10.30am (CEST) or 4.30-5.30pm (CEST)

Despite many years of discussion, as well as academic and professional research and policy statements, the ***disclosure and valuation of intangibles*** remain still an open issue which is becoming always more urgent owing to the decisive relevance of intangible resources for the growth and resilience of companies and their value creation processes.

Facing this deficient situation, 19 national and international Organizations have decided to join forces in the ***"Strategic Intangibles Initiative" (SII)***, a special Discussion Forum aimed to explore the convergences in the different proposals addressing the reporting and valuation of intangibles, including those outside financial accounts (e.g. sustainability-related or impacts) but linked to an organization's strategy and business model and that are material for corporate value creation.

The first common outcome of the Strategic Intangibles Initiative is the elaboration of a ***Discussion Paper about the Foundational Concepts on Intangibles***, which aims to systematize a number of viewpoints on, and approaches to, the basic notions and perspectives underlying the strategic role, the categories, the disclosure, and the valuation of intangibles.

This Webinar intends to present the SII Discussion Paper and foster discussion on the unresolved intangibles-related measurement and reporting issues, paving the way to the development of internationally shared proposals and solutions for standard setters and policy makers.

DRSC · EFFAS · WBCSD World Business Council for Sustainable Development · CFA Institute · EFRAG · IVSC International Valuation Standards Council · OIBR Organismo Italiano Business Reporting · IPOS Intellectual Property Office of Singapore · 金融庁 Financial Services Agency · Australian Government Australian Accounting Standards Board · Capitals Coalition · value balancing alliance · Accountancy Europe · KAI Korea Accounting Institute · METI Japan · WIPO World Intellectual Property Organization · GRI

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WEBINAR

THE SII FOUNDATIONAL CONCEPT PAPER ON INTANGIBLES

Session 1 – 25 June 2026 – 9.30-10.30am (CEST)

Introduction and Coordination
Fiona Watson, WICI Chair, and World Business Council for Sustainable Development (WBCSD)

Presentation of the SII Discussion Paper
Prof. Dr *Stefano Zambon*, WICI Europe, and Italian Foundation for Business Reporting (O.I.B.R.)

Panelists
Koichiro Kuramochi, Chief Accountant, Financial Services Agency of Japan
Sebastian Harushima, Chair, Financial Reporting Technical Expert Group (TEG), EFRAG
Eric Lee, Research Director, Australian Accounting Standards Board (AASB)
Martin Lok, Executive Director, Capitals Coalition
Michael Verbücheln, Value Balancing Alliance (VBA)
Takayuki Sumita, WICI Japan

Session 2 – 25 June 2026 – 4.30-5.30pm (CEST)

Introduction and Coordination
Fiona Watson, WICI Chair, and World Business Council for Sustainable Development (WBCSD)

Presentation of the SII Discussion Paper
Prof. Dr *Stefano Zambon*, WICI Europe, and Italian Foundation for Business Reporting (O.I.B.R.)

Panelists
Jean-Philippe Desmartin, Co-Chair, Commission on ESG (CESG), EFFAS
Paul Munter, former Chief Accountant, US Securities and Exchange Commission; Chair, Advisory Board, CLAI; Member, Independent Standards Board, Greenhouse Gas Protocol
Chiara Del Prete, Chair, Sustainability Reporting Technical Expert Group (TEG), EFRAG
Georg Lanfermann, President, German Accounting Standard Setter (DRSC)
Rob Zockowski, Executive Director, Capitals Coalition
Nicolas Konialidis, Technical Director BVB, International Valuation Standards Council (IVSC)

To register for the Webinar, please click for

- ***Morning Session (9.30-10.30am CET):***
  https://wbcsd.zoom.us/webinar/register/WN_HiYpMBRoQPaw7Vx7SuBsow#/registration
- ***Afternoon Session (4.30-5.30pm CET):***
  https://wbcsd.zoom.us/webinar/register/WN_FaD_xr2mT8Gq_ouUOEOYcQ#/registration

Participation is free of charge, but previous online registration is requested