

Consistency Accountability Statement:***Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to NZ IAS 28)***

Agency	External Reporting Board (XRB)
Portfolio	Commerce & Consumer Affairs
Legislative authority to make the secondary legislation	Section 12 of the Financial Reporting Act 2013
Date signed by the Chief Executive	18 August 2026
Identification number	XRB 2026/61

I confirm that the XRB has assessed the *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to NZ IAS 28)*, and the process for developing it, for consistency with the principles of responsible regulation as set out in section 9 of the Regulatory Standards Act 2025.

The XRB has not identified any inconsistencies with the principles of responsible regulation.



Wendy Venter
Chief Executive
External Reporting Board