



# United Nations Conference on Trade and Development

Distr.: General  
31 December 2025

English/French only

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**Trade and Development Board**  
**Investment, Enterprise and Development Commission**  
**Intergovernmental Working Group of Experts on**  
**International Standards of Accounting and Reporting**  
Forty-second session  
Geneva, 12–14 November 2025

## List of participants



## Experts

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