

### 1 Welcome

At 7 pm CEST Johannes von Mulert, member of the Executive Board, opens the 12th General Assembly (GA). He gives thanks to all members attending the GA in Warsaw and online for showing their strong interest in the IBCS Association. The invitation was published on time. Does everyone agree with the agenda?

Johannes von Mulert suggests Markus Wolff as the vote counter. Does anyone disagree or are there any other suggestions? No – ok. He is elected as vote counter with 100% of the votes.

There are 34 active members (with the right to vote), 30 onsite and 4 online. See also pdf from May 22, 2025. Online: Lisa, Tomasz, Sebastian, Daniel (4 active members)

### 2 Minutes of the GA of June 13, 2024 - Milano

The minutes from the last General Assembly 2024 are posted online. Are there any remarks or questions so far?

Yes, in the table there is a calculation error.

We have to vote and accept the minutes from last year.  
 The GA accepts the minutes with 100% of the votes without discussion.

### 3 President's Annual Report

President Rolf Hichert informs about the development of the IBCS community in the past 12 months:

IBCS Association  
**Analyst, members, countries** in numbers and %  
 2025-05-20 AY, PY

IBCS Association KPIs	PY	AC	ΔPY	ΔPY%
Passiv members	10 136	13 923	+3 787	+37.4%
Active members	258	267	+ 9	+3.5%
IBCS Analyst	916	1 179	+ 263	+28.7%
Number of countries	172	175	+ 3	+1.7%
<b>Passiv members: Top 4 countries</b>		<b>AC</b>	<b>%of</b>	
Germany		3 928	28%	
USA		1 050	8%	
Poland		822	6%	
Switzerland		819	6%	
RoW (Rest of World)		7 304	52%	
<b>Passiv members all countries</b>		<b>13 923</b>		
<b>Active members: Top 4 countries</b>				
Germany		146	55%	
Switzerland		50	19%	
Austria		16	6%	
Netherlands		13	5%	
RoW (Rest of World)		42	16%	
<b>Active members all countries</b>		<b>267</b>		

IBCS Association KPIs	AC	%of
Analyst: Top 5 countries		
Germany	463	39%
Poland	240	20%
Switzerland	104	9%
Italy	68	6%
Netherlands	67	6%
RoW (Rest of World)	237	20%
<b>Analyst all countries</b>	<b>1 179</b>	

Active members = attendees of the certification course and other experts approved by the board.

There are two main reasons for the increase in member counts (= free IBCS pdf downloads):

1. Several webinars with more than 500 registrations
2. ISO creates awareness and trust

We have to vote and accept the president's report about last year.  
The GA accepts the report with 100% of the votes without discussion.

#### 4 IBCS Association and ISO International Organization for Standardization:

Jürgen Faisst reports that after approval in July 2025 the ISO 24896 project started. Twelve countries decided to send experts into ISO Technical Committee 37 Work Group 11. Some IBCS Active Members are representing their home countries:

Jürgen Faisst (DIN, Germany)  
Matthias Giger (SNV, Switzerland)  
Esin Özkan (TSE, Turkey)  
Simone Verza (UNI, Italy)  
Patricia Rumbach und Mark Kovalszki (MSZT, Hungary)  
Diego Berea (SPQ, Portugal)

Edyta Szarska is representing the IBCS Association as an ISO A-Liaison.

Developing an ISO standard and getting approval typically takes minimum years. Here is the path until today:  
2024-07: Project accepted  
2024-11: Editorial team of 6 members of ISO/TC WG11 submitted working draft to WG 11 for commenting in a ballot  
2025-01: Ballot ended with 120 comments  
2025-04: Editorial team presented comment resolutions to WG11 and WG11 accepted  
2025-04: WG 11 submitted committee draft to TC37 for commenting in a ballot

Next steps:

2025-06: Ballot on committee draft will end  
2025-06: ISO/TC37 meeting in Takamatsu, Japan. Diego, Matthias and Jürgen will be there to finish work on comment resolution for the committee draft.

Final goal:

2026-12: Acceptance of the final draft by ISO P-Members (countries with the right to vote)

IBCS Association has access to the draft because IBCS has a liaison with ISO. We are welcome to comment on the draft, but we are not allowed to share it with anyone else (copyright by ISO).

**Jürgen:** Do we need a new IBCS Standard 2.0?

The feedback is, that we should create an IBCS Standard 2.0 with links to ISO 24896 which can be released after ISO 24896 is finally accepted.

Michael Schwan: We should release a version 2.0. It hurts nobody.

Jeff Polack: We should do it to integrate the ISO Standard.

**Paul Damen:** Who is responsible for changes in the standard?

The parts covered by ISO 24896 will be subject to the ISO change management process. They can't be changed anymore by the IBCS Association. This also applied to new notations e.g. for flow and stock measures. The "storytelling" parts of IBCS remain in the responsibility of the IBCS Association.

**Thomas Glenszczyk:** Every 5 years the standard must be questioned. Who does that?

Jürgen: It's the job of ISO TC37.

**Andrej Lapajne:** What is the mission of the association when the ISO standard is released?

Jürgen: The mission today is to develop the standards. If the notation part is now updated by ISO, the we've got two options:

1. We can close the IBCS Association
2. IBCS focuses on content besides notation, Say, Structure, Express and Condense  
This will most probably need a new team.

**Pavel Suchomski:** Is it possible that ISO 24896 will be closed after 5 years?

Jürgen Faisst: Yes, if no one needs it, no downloads, etc.

**Consultative vote:** Majority is for creating version 2.0, with some abstentions.

Jürgen would make a draft. He would be happy to welcome people who would like to participate and have ambitions for further work.

**Markus Wolff:** If we have the ISO standard, the auditing and certification of organizations is still open.

Jürgen Faisst: The mission of the IBCS Association is just defining the standards and distribute them.

The mission of the IBCS Institute is to give training and certifications as well as performing voluntary work.

Diego offered support with developing an offering for the auditing and certification of organizations but IBCS Institute did not start entering this business yet. We need to discuss the auditing topic before ISO 24896 is accepted.

**Jürgen Faisst:** There are some pending changes in the organization of the IBCS Association: Rolf, Beat and Jürgen are willing to step back. However, it only makes sense to elect new people once it is clear what the future holds for the IBCS association.

## 5 Election of Executive Board

Jürgen Faisst, Managing Director of the IBCS Association, organizes the vote.

Is it okay if we elect all the board members together?

100% = 31 members agreed. The whole board abstained.

Election of all the board members

100 % = 31 Members agreed

Rolf Hichert was re-elected as president, Johannes von Mulert as accountant and Beat Honegger as secretary. All three accept the election.

## 6 Miscellaneous

There are no additional topics or questions.

As there are no further interventions, Johannes von Mulert closes the General Assembly at 7:55 pm CEST.

Beat Honegger, 2025-05-22