



IFRS on Point

Financial and Sustainability Reporting Developments and Information from May 2024

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International Headlines

IASB issues amendments to the classification and measurement requirements of financial instruments

The International Accounting Standards Board (IASB) has issued *Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)* to address matters identified during the post-implementation review (PIR) of the classification and measurement requirements of IFRS 9.

The amendments to IFRS 9 cover the following topics:

- derecognition of a financial liability settled through electronic transfer
- classification of financial assets—contractual terms that are consistent with a basic lending arrangement
- classification of financial assets—financial assets with non-recourse features
- classification of financial assets—contractually linked instruments.

The amendments to IFRS 7 cover the following topics:

- disclosures—investments in equity instruments designated at fair value through other comprehensive income
- disclosures—contractual terms that could change the timing or amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event.

The amendments are effective for reporting periods beginning on or after 1 January 2026. An entity is required to apply the amendments retrospectively, in accordance with IAS 8, unless specified otherwise.

Please click to access the following:

- **press release** on the IFRS Foundation website
- **access to the amendments** (subscription required) on the Deloitte Accounting Research Tool (DART)
- **iGAAP in Focus** newsletter explaining the amendments on IAS Plus.

IASB proposes amendments for contracts to buy or sell renewable electricity that have specified characteristics

The IASB has published an exposure draft (ED) titled *Contracts for Renewable Energy*. In the ED, the IASB proposes to amend:

- the own-use requirements in IFRS 9 to include the factors an entity is required to consider when applying IFRS 9:2.4 to contracts to buy and take delivery of renewable electricity:

For more information please see the following websites:

www.iasplus.com

www.deloitte.com

- for which the source of production of the electricity is nature-dependent
- that exposes the purchaser to substantially all of the volume risk
- the hedge accounting requirements in IFRS 9 to permit an entity using a contract for renewable electricity with specified characteristics as a hedging instrument:
 - to designate a variable nominal volume of forecast electricity transactions as the hedged item if specified criteria are met
 - to measure the hedged item using the same volume assumptions as those used for the hedging instrument
- IFRS 7 and IFRS 19 to introduce disclosure requirements about contracts for renewable electricity with specified characteristics.

The ED does not specify an effective date for the amendments but asks respondents whether an effective date for annual reporting periods beginning on or after 1 January 2025 would be appropriate. Early application of the proposed amendments would be permitted from the date the amendments are issued. Entities would be required to apply:

- the amendments to the own-use requirements in IFRS 9 using a modified retrospective approach
- the amendments to the hedge accounting requirements prospectively.

The comment period for the ED ends on 7 August 2024.

Please click to access the following:

- **press release** on the IFRS Foundation website
- **ED** on the IFRS Foundation website
- **webcast** introducing the proposals on the IFRS Foundation website
- **iGAAP in Focus** newsletter explaining the proposals on IAS Plus.

IASB issues new standard providing a reduced disclosure framework for subsidiaries

The IASB has published the new standard IFRS 19 *Subsidiaries without Public Accountability: Disclosures*, which permits an eligible subsidiary to provide reduced disclosures when applying IFRS Accounting Standards in its financial statements.

A subsidiary is eligible for the reduced disclosures if it does not have public accountability and its ultimate or any intermediate parent produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is optional for subsidiaries that are eligible and sets out the disclosure requirements for subsidiaries that elect to apply it. The new standard is effective for reporting periods beginning on or after 1 January 2027 with earlier application permitted.

Please click to access the following:

- **press release** on the IFRS Foundation website
- **access to the standard (subscription required)** on DART
- **project summary and feedback statement** on the IFRS Foundation website
- **effects analysis** on the IFRS Foundation website
- **guidance for developing and drafting disclosure requirements in IFRS Accounting Standards** on the IFRS Foundation website
- **iGAAP in Focus** newsletter explaining the requirements on IAS Plus.

IASB meeting (May 2024)

The IASB met on 20 and 22 May 2024. The following topics were discussed:

- financial instruments with characteristics of equity
- PIR of IFRS 15
- PIR of IFRS 9—impairment
- second comprehensive review of the *IFRS for SMEs* Accounting Standard
- rate-regulated activities
- proposed IFRS Accounting Taxonomy Update—*Contracts for Renewable Electricity*.

Please click to access the following:

- **IASB Update** and **post-meeting podcast** on the IFRS Foundation website
- **meeting page** with links to the agenda, agenda papers and the recording of the meeting on the IFRS Foundation website
- **work plan analysis** on IAS Plus
- **detailed meeting summary** on IAS Plus.

ISSB meeting (May 2024)

The International Sustainability Standards Board (ISSB) met on 16 May 2024. The following topics were discussed:

- ISSB consultation on agenda priorities
- maintenance of the Sustainability Accounting Standards Board (SASB) standards
- supporting the implementation of IFRS S1 and IFRS S2.

Please click to access the following:

- **ISSB Update** and **post-meeting podcast** on the IFRS Foundation website
- **meeting page** with links to the agenda, agenda papers and the recording of the meeting on the IFRS Foundation website
- **work plan analysis** on IAS Plus
- **detailed meeting summary** on IAS Plus.

ISSB and EFRAG publish *ESRS—ISSB Standards Interoperability Guidance*

The ISSB and EFRAG have published guidance to illustrate the high level of alignment achieved between the ISSB standards and the European Sustainability Reporting Standards (ESRS). On 23 May 2024, the ISSB and EFRAG held a joint event on the guidance.

Please click to access the following:

- the guidance via the **press release** on the IFRS Foundation website
- **recording and presentation slides** for the joint event on the EFRAG website.

IFRS Foundation and GRI aim to deliver full interoperability between ISSB and GRI standards

The IFRS Foundation and the Global Reporting Initiative (GRI) have announced that they will work together to optimise how the ISSB and GRI standards can be used together to facilitate reporting on an entity's impacts, risks and opportunities, including risks that arise from the entity's impacts.

Please click to access the **press release** on the IFRS Foundation website.

IFRS Foundation publishes tenth compilation of IFRS IC agenda decisions

The IFRS Foundation has published *Compilation of Agenda Decisions—Volume 10* which contains all the agenda decisions published by the IFRS Interpretations Committee (IFRS IC) from November 2023 to April 2024.

Please click to access the compilation via the **press release** on the IFRS Foundation website.

IFRS Foundation publishes updated guide on using the IR Framework with the ISSB standards

The IFRS Foundation has updated *Transition to integrated reporting: A guide to getting started* to help entities implement IFRS S1 and IFRS S2. The updated guide provides a phased approach for implementing the Integrated Reporting (IR) Framework and is intended to help preparers to understand how the ISSB standards can be taken into account for their reporting.

Please click to access the **press release** on the IFRS Foundation website.

IFRS Foundation releases guide to support regulators

The IFRS Foundation has released its *Inaugural Jurisdiction Guide for the adoption or other use of ISSB Standards* to assist regulators in implementing the ISSB standards. The guide aims to help jurisdictions navigate their adoption or alignment processes, ensuring consistent and comparable sustainability-related disclosures across markets.

Please click to access the guide via the **press release** on the IFRS Foundation website.

IASB Chair discusses connectivity

IASB Chair Andreas Barckow has delivered a keynote address at the European Accounting Association Annual Congress and spoke about the emerging priority of connectivity, the limitations of financial statements and the risen significance of other reporting.

Please click to access the **speech** on the IFRS Foundation website.

IASB webcast series on IFRS 18 implementation

The IASB has published the first two in a series of webcasts aimed at facilitating a comprehensive understanding of the recently issued IFRS 18. The series addresses:

- subtotals and categories in the statement of profit or loss
- management-defined performance measures
- grouping of information in the financial statements.

Please click to access the **webcasts** on the IFRS Foundation website.

IASB begins webcast series on its goodwill and acquisitions ED

The IASB has released the first two webcasts in a series on its ED *Business Combinations—Disclosures, Goodwill and Impairment* that features IASB members and technical staff taking a detailed look into the proposed improvements to the disclosure requirements about acquisitions and the impairment testing of cash-generating units containing goodwill.

Please click to access the **webcasts** on the IFRS Foundation website.

ISSB publishes webcasts on current and anticipated effects

The ISSB has published two webcasts on the disclosure requirements related to current and anticipated effects of sustainability-related risks and opportunities on an entity's financial position, financial performance and cash flows.

Please click to access the webcasts via the **press release** on the IFRS Foundation website.

IFRS Foundation launches webcast series on sustainability disclosures

The IFRS Foundation has started a new webcast series titled *Perspectives on sustainability disclosure*. The webcasts are designed to help entities prepare to use the ISSB standards for reporting on sustainability risks and opportunities.

Please click to access **more information** on the IFRS Foundation website.

EFRAG and IASB educational sessions on IFRS 18

EFRAG and the IASB are offering two educational sessions on the new IFRS 18. The interactive webcasts will introduce the main requirements and focus on certain requirements set out in the standard. Beside gaining a better understanding of the new requirements, the aim is to identify the resulting practical challenges.

Please click to access **more information** on the EFRAG website.

IFRS Foundation proposes update to IFRS Taxonomy 2024

The IFRS Foundation has issued a proposed IFRS Taxonomy Update titled *IFRS Accounting Taxonomy 2024—Proposed Update 1—IFRS 18 Presentation and Disclosure in Financial Statements*.

Please click to access the proposed update via the **press release** on the IFRS Foundation website.

IFCG meeting (May 2024)

The Islamic Finance Consultative Group (IFCG) met on 8-9 May 2024. The following topics were discussed:

- transfers of assets between internal stakeholders
- promotional gifts and prizes
- subsequent measurement of profit-sharing investment accounts
- updated review of Islamic financial institutions financial statements
- IASB update:
 - IFRS 18
 - recent developments related to financial instruments
 - ED *Business Combinations—Disclosures, Goodwill and Impairment*
 - ED *Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard*
 - other topics
- IFRS IC update
- ISSB update and developments.

Please click to access the **meeting page** with links to the agenda, agenda papers and the recording of the meeting on the IFRS Foundation website.

MCCG meeting (May 2024)

The Management Commentary Consultative Group (MCCG) met on 21 May 2024. The following topics were discussed:

- update on the management commentary project
- break out groups to discuss alternatives for continuing the project
- report back on break out group discussions.

Please click to access the **meeting page** with links to the agenda, agenda papers and the recording of the meeting on the IFRS Foundation website.

EEG meeting (May 2024)

The Emerging Economies Group (EEG) met on 28-29 May 2024. The following topics were discussed:

- climate-related and other uncertainties in the financial statements
- power purchase agreements
- provisions—targeted improvements
- amendments to the classification and measurement of financial instruments
- pollutant pricing mechanisms
- accounting for data resources
- going concern uncertainties
- neighbouring countries profile
- IASB technical update
- PIRs of IFRS 9 and IFRS 15
- business combinations—disclosures, goodwill and impairment.

Please click to access the **meeting page** with links to the agenda, agenda papers and the recording of the meeting on the IFRS Foundation website.

DPOC meeting (May 2024)

The Due Process Oversight Committee (DPOC) met on 29 May 2024. The DPOC discussed the ISSB's agenda consultation process, including how the ISSB expects to respond to the input it has received.

Please click to access the **meeting page** with links to the agenda, agenda papers and the recording of the meeting on the IFRS Foundation website.

Summary of the February 2024 IFRS Foundation Trustees and DPOC meetings

The IFRS Foundation has published a joint summary of the DPOC meeting held on 27 February 2024 and the IFRS Foundation Trustees meeting held on 28-29 February 2024. The following topics were discussed:

- DPOC meeting:
 - update on IASB technical activities
 - subsidiaries without public accountability: disclosures—due process 'lifecycle' review
 - update on ISSB technical activities
 - material to support the application of ISSB standards—update
 - composition of the IFRS Taxonomy Consultative Group
 - correspondence
- IFRS Foundation Trustees meeting:
 - reports of the Chair of the Trustees and the Managing Director
 - report of the Chair of the IASB
 - presentation by Jean-Paul Servais, Chair of the International Organization of Securities Commissions (IOSCO)
 - report of the Chair of the ISSB
 - IASB strategy—generation 3
 - strategic direction considerations for the ISSB
 - ISSB funding update
 - trustee strategic engagement
 - report of the Chair of the Advisory Council
 - Integrated Reporting and Connectivity Council
 - vision for corporate reporting
 - reports from recent Trustee committee meetings
 - stakeholder engagement
 - meeting with the IFRS Foundation Monitoring Board.

Please click to access the **summary** on the IFRS Foundation website.

Summary of the March 2024 DPOC meeting

The IFRS Foundation has published a summary of the Due Process Oversight Committee (DPOC) meeting held on 21 March 2024. The DPOC discussed a possible shortened comment period for the IASB ED *Contracts for Renewable Energy* that was published in May 2024.

Please click to access the **summary** on the IFRS Foundation website.

Summary of the March 2024 ASAF meeting

The IFRS Foundation has published a summary of the Accounting Standards Advisory Forum (ASAF) meeting held on 25-26 March 2024.

The following topics were discussed:

- agenda planning and feedback from previous ASAF meetings
- disclosure initiative—subsidiaries without public accountability: disclosures
- rate-regulated activities
- PIR of IFRS 9—impairment
- amendments to the classification and measurement of financial instruments
- PIR of IFRS 15
- climate-related and other uncertainties in the financial statements
- EFRAG project on variable consideration
- financial instruments with characteristics of equity.

Please click to access the **summary** on the IFRS Foundation website.

Summary of the April 2024 SCC meeting

The IFRS Foundation has published a summary of the Sustainability Consultative Committee (SCC) meeting held on 29 April 2024. The following topics were discussed:

- update on the *Inaugural Jurisdictional Guide for the adoption and other use of ISSB Standards*
- update on the ISSB's consultation on agenda priorities.

Please click to access the **summary** on the IFRS Foundation website.

IFRS Foundation survey on digital content

The IFRS Foundation is exploring options for introducing an epub service and is seeking feedback on the current service, as well as input on possible new products and their features.

Please click to access the **survey** on the IFRS Foundation website.

IFRS Foundation Trustees seek new Advisory Council Chair and members

The Trustees of the IFRS Foundation are seeking eight new members and a new Chair for the IFRS Advisory Council. The positions are for a three-year appointment beginning on 1 January 2025 for the new members and on 1 February 2025 for the new Chair.

Please click to access the following on the IFRS Foundation website:

- **press release** on Advisory Council members
- **press release** on Advisory Council Chair.

Simplified Chinese and Romanian translations of the ISSB standards

The IFRS Foundation has published a Simplified Chinese and Romanian translation of IFRS S1 and IFRS S2. In addition, the documents accompanying IFRS S1 and IFRS S2 have also been translated into Simplified Chinese.

Please click to access the following on the IFRS Foundation website:

- **IFRS S1** in Simplified Chinese
- **IFRS S2** in Simplified Chinese
- **Accompanying Guidance on IFRS S1** in Simplified Chinese
- **Accompanying Guidance on IFRS S2** in Simplified Chinese
- **Consolidated Industry-based Guidance for IFRS S2** in Simplified Chinese
- **Basis for Conclusions on IFRS S1** in Simplified Chinese
- **Basis for Conclusions on IFRS S2** in Simplified Chinese
- **IFRS S1** in Romanian
- **IFRS S2** in Romanian.

G7 Finance Ministers and Central Bank Governors call for global interoperability of sustainability reporting standards

The Finance Ministers and Central Bank Governors of the G7 met on 23-25 May 2024. In their final communiqué they call for global interoperability of sustainability reporting standards and note the role of sustainability reporting for the green transition.

Please click to access the **communiqué** on the Council of the European Union (EU) website.

120 signatories call for commitment from jurisdictions to adopt the ISSB standards

120 investors, companies, industry associations and stock exchanges have signed a call for commitment from relevant authorities across jurisdictions to adopt the ISSB standards. The endorsed statement was developed jointly by the London Stock Exchange Group (LSEG), the Principles for Responsible Investment (PRI), the United Nations Sustainable Stock Exchanges initiative (UN SSE) and the World Business Council for Sustainable Development (WBCSD).

Please click to access the **statement** on the PRI website.

GRI starts new publication series on the CSRD

GRI has set up a new publication series titled *CSRD Essentials*. In the series, GRI explores the EU mandatory sustainability reporting requirements under the Corporate Sustainability Reporting Directive (CSRD).

Please click to access the first edition via the **press release** on the GRI website.

ACCA publishes sustainability reporting guide for SMEs based on ISSB standards

The Association of Chartered Certified Accountants (ACCA) has published a document titled *Sustainability Reporting—SME Guide*. The guide is intended to support small- and medium-sized entities (SMEs) to disclose sustainability-related information that regulators and stakeholders increasingly demand.

Please click to access the following on the ACCA website:

- ***Sustainability Reporting—SME Guide***
- **13 short explainer videos.**

ESMA publishes 29th enforcement decisions report

The European Securities and Markets Authority (ESMA) has published further extracts from its confidential database of enforcement decisions taken by European national enforcers. This batch includes decisions in relation to IAS 24, IAS 28, IAS 34, IAS 36, IFRS 9 and IFRS 13.

Please click to access the following on the ESMA website:

- **29th enforcement decisions report**
- **list of all decisions published.**

EU formally adopts amendments to IAS 7 and IFRS 7

The EU has published a Commission Regulation endorsing *Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)* issued by the IASB in May 2023.

Please click to access the **regulation** on the EU law website.

EFRAG finalises implementation guidance for ESRS

EFRAG has published the following final ESRS Implementation Guidance documents:

- EFRAG IG 1 *Materiality Assessment Implementation Guidance*, which provides an illustrative materiality assessment process for entities and develops the concept of impact and financial materiality on examples, including how these concepts interact
- EFRAG IG 2 *Value Chain Implementation Guidance*, which outlines the reporting requirements for value chain information, including the materiality assessment, policies and actions, and metrics and targets
- EFRAG IG 3 *List of ESRS Datapoints*, which includes all requirements in the complete first set of ESRS in an Excel format.

The implementation guidance is non-authoritative. The EFRAG Secretariat has also published feedback statements that illustrate how the feedback received during the consultation period has been reflected in the final documents.

Please click to access the implementation guidance documents, including the feedback statements, via the **press release** on the EFRAG website.

EFRAG publishes third set of technical explanations on ESRS

EFRAG has published the third set of technical non-authoritative explanations to assist stakeholders in the implementation of the ESRS.

The explanations are provided as part of EFRAG's role as technical advisor to the European Commission to provide a practical and timely support for preparers and others in the implementation of ESRS.

Please click to access the explanations via the **press release** on the EFRAG website.

EFRAG draft comment letter on the proposed amendments aimed at enhanced information on acquisitions

EFRAG has published a draft comment letter on the IASB's proposed amendments on the IASB ED *Business Combinations—Disclosures, Goodwill and Impairment*.

Please click to access the draft comment letter via the **press release** on the EFRAG website.

SEC publishes statement on the application of IFRS 19

The US Securities and Exchange Commission (SEC) has published a statement setting out that when financial statements that apply the new IFRS 19 are included in SEC filings, these likely need to be supplemented with additional disclosures.

Please click to access the **statement** on the SEC website.

China consults on Corporate Sustainability Disclosure Standard

The Chinese Ministry of Finance (MoF) has published a consultation on *Corporate Sustainability Disclosure Standards—Basic Standard*. The comment period ends on 24 June 2024.

Please click to access the standard via the **press release** (in Chinese language) on the Chinese MoF website.

Korea consults on sustainability disclosure standards based on the ISSB standards

The Korea Sustainability Standards Board (KSSB) has published an ED proposing sustainability disclosure standards based on IFRS S1 and IFRS S2. The comment period for the ED ends on 31 August 2024.

Please click to access the ED via the **press release** on the KSSB website.

ICAS and IRC examine the materiality concept in financial and sustainability reporting

The Institute of Chartered Accountants of Scotland (ICAS) and the Integrated Reporting Committee of South Africa (IRC) have each published documents that discuss the concept of materiality in financial and sustainability reporting.

Please click to access the following:

- **Materiality assessments in corporate sustainability and financial reporting: Connectivity, practices, processes, and challenges** on the ICAS website
- **key findings** from the report on the ICAS website
- **FAQ—Explaining Materiality in Corporate Reporting** on the IRC website.

IPSASB finalises non-substantive changes to its standards

The International Public Sector Accounting Standards Board (IPSASB) has published *Improvements to IPSAS, 2023*. The pronouncement includes minor improvements sourced from recent IFRS improvements and narrow-scope projects.

Please click to access the **press release** on the IPSASB website.

IFR4NPO publishes third ED

International Financial Reporting for Non-Profit Organisations (IFR4NPO), an initiative to develop the first internationally applicable financial reporting guidance for non-profit organisations, has published *International Non-Profit Accounting Guidance, Part 3*. The third and final ED aims to address issues such as fund accounting, classification of expenses (including support costs and fundraising costs) and donor reporting formats. Comments are requested by 16 September 2024.

Please click to access the ED via the **consultation site** on the IFR4NPO website.

Updates to Deloitte iGAAP manual

Available at dart.deloitte.com/iGAAP [on subscription only].

Added Deloitte guidance

Chapter	Reference	Deloitte guidance title
A13 Income Taxes	4.6.3-7	Impact of Pillar Two income taxes on the recoverability of deferred tax assets
A19 The effects of changes in foreign exchange rates	3.2.2-1	Impact of currency in which transactions are denominated on assessment of functional currency
A21 Statement of cash flows	5.1.10-1	Classification of cash flows arising from settlement of employee taxes on an equity-settled share-based payment arrangement
A26 Investments in associates and joint ventures	4.2.2.4-1	Electing exemption from applying the equity method in IAS 28 subsequent to initial recognition – example
B1 Scope	2.5.7-1	Contracts to purchase electricity
B1 Scope	2.5.7-2	Own use assessment for renewable power purchase agreement - example
E7 General Requirements for Disclosure of Sustainability-related Financial Information	3.3.2.2-1	Matters highly scrutinised by primary users
E7 General Requirements for Disclosure of Sustainability-related Financial Information	3.4-1	Reporting boundary – mid-year acquisition of a subsidiary
E8 Climate-related disclosures	4.2-2	Examples of climate-related opportunities
E8 Climate-related disclosures	7.7.2-1	Disaggregation of scope 3 GHG emissions by category
F2 Corporate Sustainability Reporting Directive	3.3.2.1-1	Sustainability reporting obligations vs. financial reporting obligations for an intermediate parent undertaking of a large group
G2 GHG Protocol Corporate Standard	5.2.2.1-1	Classification of GHG emissions from leased assets by a lessee that applies IFRS Accounting Standards
G2 GHG Protocol Corporate Standard	6.2.3-1	Establishing a base year for each scope of GHG emissions

Amended Deloitte guidance

Chapter	Reference	Deloitte guidance title
B6 Measurement	4-2	Interest income from non-derivative financial assets and interest expense from non-derivative financial liabilities at fair value through profit or loss
B11 Disclosure	4.3.1-2	Presentation of interest settlements and accrual on an interest rate swap not designated in a hedge accounting relationship but used in an economic hedge relationship – example

Reinstated Deloitte guidance

Chapter	Reference	Deloitte guidance title
B11 Disclosure	4.3.1-1	Disclosure of net gains and losses for financial instruments carried at FVTPL

Deloitte IFRS communications and publications

Publication Date	Description
07 May 2024	IFRS on Point — April 2024
09 May 2024	iGAAP in Focus — Financial reporting: IASB proposes amendments for contracts to buy or sell renewable electricity that have specified characteristics
14 May 2024	iGAAP in Focus — Financial reporting: IASB introduces reduced disclosure framework for subsidiaries
04 June 2024	iGAAP in Focus — Financial Reporting: IASB issues amendments to the classification and measurement requirements of financial instruments

Comment letters

	Description	Receiving party	Comment letter deadline
Comment letters pending	IASB/ED/2024/1 Business Combinations— Disclosures, Goodwill and Impairment	IASB	15 July 2023
	IASB/ED/2024/2 Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard	IASB	31 July 2024
	IASB/ED/2024/3 Contracts for Renewable Electricity	IASB	07 August 2024
	Proposed IFRS Taxonomy Update 2024: IFRS 18 Presentation and Disclosure in Financial Statements	IASB	03 September 2024

Effective dates

Click [here](#) for upcoming and recent effective dates.

The Deloitte Accounting Research Tool (DART) is a comprehensive online library of accounting and financial disclosures literature. **iGAAP on DART** allows access to the IFRS standards, linking to and from:

- Deloitte's authoritative, up-to-date iGAAP manuals which provide guidance for reporting under IFRS standards
- illustrative financial statements for entities reporting under IFRS Accounting Standards.

In addition, our **sustainability reporting** volumes of iGAAP provide guidance on disclosure requirements and recommendations which businesses must consider in light of the broader sustainability matters which can significantly drive the value of an entity.

To apply for a subscription to iGAAP on DART, click [here](#) to start the application process and select the iGAAP package.

For more information about iGAAP on DART, including pricing of the subscription packages, click [here](#).

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