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- Deloitte’s authoritative, regularly updated, practical guidance on all the IFRS Accounting Standards including IFRS 9, IAS 39 and related standards
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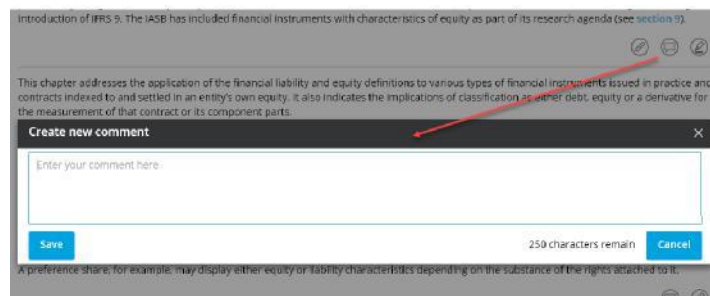
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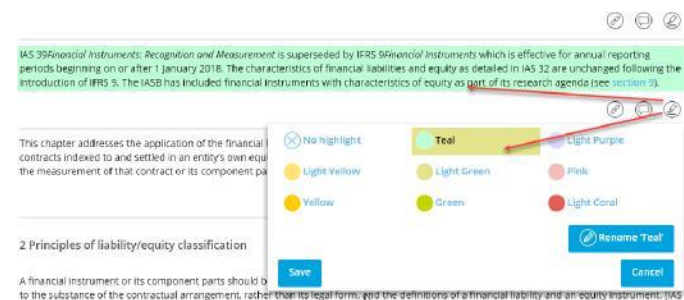
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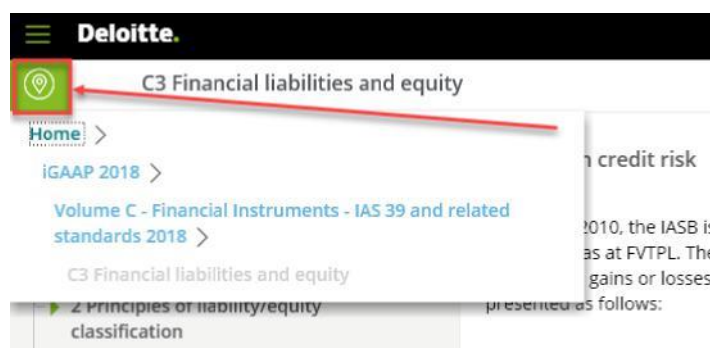


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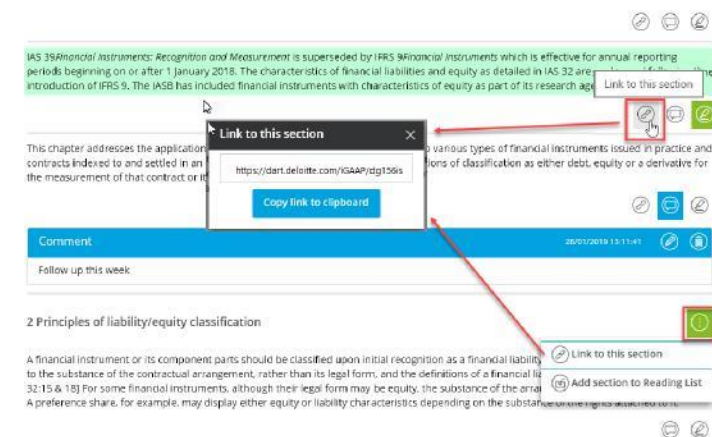
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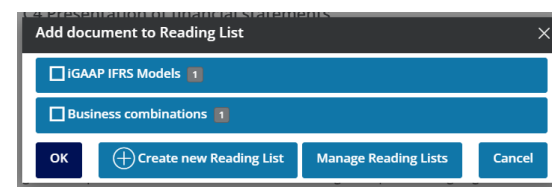
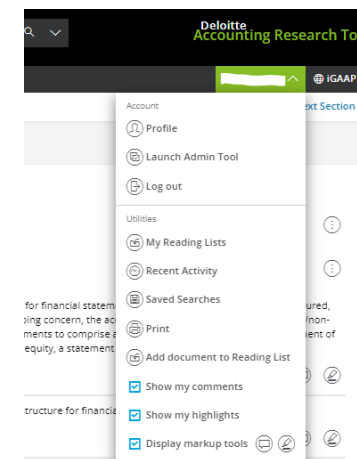
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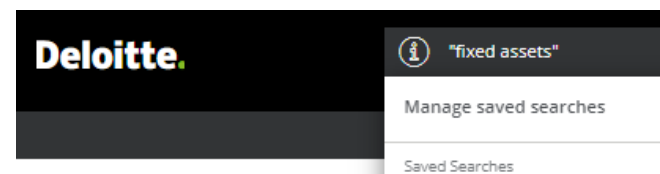
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## IGAAP on DART

**Volume A: A guide to IFRS reporting** covers all International Financial Reporting Standards (IFRS Accounting Standards) other than those dealing exclusively with financial instruments.

**Volume B: Financial Instruments - IFRS 9 and related Standards** provides guidance on the application of IFRS Accounting Standards dealing with financial instruments for entities that have adopted, or are planning to adopt, IFRS 9.

**Volume C: Financial Instruments - IAS 39 and related Standards** provides guidance on the application of IFRS Accounting Standards dealing with financial instruments for entities that have not yet adopted IFRS 9.

**Volume D: IFRS 17 Insurance contracts** provides guidance on the application of IFRS 17, effective for periods beginning on or after 1 January 2023.

**Volume E: Sustainability Reporting (Global)** provides guidance on the disclosure requirements of the IFRS Sustainability Disclosure Standards and related reporting requirements.

**Volume F: Sustainability Reporting (EU)** provides guidance on the sustainability reporting requirements in the EU.

**Volume G: Sustainability Reporting (GHG Protocol)** considers the guidance provided in the GHG Protocol regarding the measurement and disclosure of greenhouse gas (GHG) emissions within corporate reporting frameworks.

**IFRS disclosures in practice** presents real-life examples of good disclosure practice under IFRS Accounting Standards from around the world.

**Illustrative financial statements** illustrate the presentation and disclosure requirements of IFRS Accounting Standards by an entity that is not a first-time adopter of IFRS Accounting Standards.

**Illustrative disclosures** for insurers and banks applying IFRS Accounting Standards.