



IFRS on Point

Financial and Sustainability Reporting Developments and Information from November 2025

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IASB proposes new requirements on risk mitigation accounting

The International Accounting Standards Board (IASB) has published Exposure Draft (ED) *Risk Mitigation Accounting* proposing amendments to IFRS 9 and IFRS 7.

The amendments would:

- include a new risk mitigation accounting model for entities that are managing repricing risk on a net basis
- require an entity to disclose its strategy for managing repricing risk and the effects of its risk management activities.

An entity that chooses to apply the proposed risk mitigating accounting would be required to:

- document how the entity will apply risk mitigation accounting
- identify the underlying portfolios that expose the entity to repricing risk
- determine the net repricing risk exposure by aggregating the repricing risk arising from underlying portfolios based on expected repricing dates
- identify designated derivatives held for the purpose of managing repricing risk
- specify the risk mitigation objective based on the net repricing risk exposure determined for each repricing time band
- construct benchmark derivatives by replicating the timing and amount of repricing risk as specified in the risk mitigation objective
- recognise the risk mitigation adjustment by comparing the fair value changes in the designated derivatives with the fair value changes in the benchmark derivative
- disclose information that enables users of financial statements to understand:
 - how the entity manages repricing risk according to its risk management strategy
 - how the entity's risk management activities could affect the amount, timing and uncertainty of its cash flows
 - how applying risk mitigation accounting has affected the entity's statement of financial position and statement of comprehensive income.

For more information please see the following websites:

www.iasplus.com

www.deloitte.com

The IASB also proposes a qualitative disclosure requirement for entities that are eligible to apply risk mitigation accounting but choose not to, and seeks feedback and insights on the proposed withdrawal of IAS 39.

The comment period for the ED is open until 31 July 2026.

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

- **press releases**
- **ED**
- **basis for conclusions**
- **illustrative examples and implementation guidance**
- **Snapshot overview of the proposals.**

IASB publishes illustrative examples of disclosures about uncertainties in the financial statements

The IASB has published *Disclosures about Uncertainties in the Financial Statements (Amendments to Illustrative Examples on IFRS 7, IFRS 18, IAS 1, IAS 8, IAS 36 and IAS 37)*. The amendments add six examples to IFRS Accounting Standards that illustrate how an entity applies the requirements in those standards to report the effects of uncertainties in its financial statements. The examples mostly focus on climate-related uncertainties, but the principles and requirements illustrated apply equally to other types of uncertainties.

No effective date or transition requirements are provided as the illustrative examples are not an integral part of IFRS Accounting Standards but rather provide additional insight into existing disclosure requirements. The IASB expects entities to be entitled to sufficient time to implement any changes to the information disclosed in financial statements resulting from the illustrative examples but, nonetheless, expects that implementation will be on a timely basis.

Please click to access the following:

- **press release** on the IFRS Foundation website
- **text of the amendments** on DART [subscription required]
- **iGAAP in Focus newsletter** summarising and discussing the examples on IAS Plus.

IASB finalises amendments regarding translations to a hyperinflationary presentation currency

The IASB has issued *Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)*. The amendments require an entity translating financial statements from a functional currency that is the currency of a non-hyperinflationary economy to a presentation currency that is the currency of a hyperinflationary economy, to translate all amounts (including comparatives) using the closing rate at the date of the most recent statement of financial position.

In addition, when an entity with a functional and presentation currency that is the currency of a hyperinflationary economy translates a foreign operation, whose functional currency is that of a non-hyperinflationary economy, it restates comparative amounts of that foreign operation by applying the general price index it uses to restate corresponding figures under IAS 29.

Entities are required to disclose that they have applied the new translation method, including summarised financial information about its foreign operations translated applying the new translation method.

The amendments are effective for annual reporting periods beginning on or after 1 January 2027 and are applied retrospectively with certain transition provisions.

Please click to access the following:

- **press release** on the IFRS Foundation website
- **text of the amendments** on DART [subscription required]
- **iGAAP in Focus** newsletter discussing the amendments on IAS Plus.

EFRAG submits draft ESRs to the EC

EFRAG has recommended revisions to the European Sustainability Reporting Standards (ESRSs) that were initially issued in 2023 to the European Commission (EC). While EFRAG decided to retain the fundamental architecture of the draft ESRs, they have been simplified with the intention to improve the readability and conciseness of the resulting sustainability statements. The recommended simplifications include:

- emphasis on fair presentation and decision-usefulness of information
- simplified requirements for the double materiality assessment
- removal of the preference for direct data in the value chain and introduction of reliefs, proportionality mechanisms and phasing-in provisions
- more principles-based requirements for narrative disclosure, particularly for policies, actions and targets, and more flexibility on how to present the information, with a greater focus on how sustainability matters are managed
- 61% nominal reduction of datapoints that are required to be considered, and deletion of all voluntary disclosure requirements
- interoperability with the standards of the International Sustainability Standards Board (ISSB) further considered, including in relation to fair presentation and anticipated financial effects.

As a next step, the EC will consider EFRAG's technical advice but may adopt revised ESRs that differ from the technical advice.

Please click to access the following:

- **press release** on the EFRAG website
- **letter to the EC** on the EFRAG website
- **draft simplified ESRs** on the EFRAG website
- **aggregated acronyms and glossary of terms (Annex II)** on the EFRAG website
- **markup version of the simplified ESRs and Annex II** on the EFRAG website
- **iGAAP in Focus** newsletter discussing the draft simplified standards on IAS Plus.

IASB meeting (November 2025)

The IASB met on 17-18 November 2025. The following topics were discussed:

- IASB work plan update
- equity method
- intangible assets.

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 recordings of the meeting on the IFRS Foundation website
- **work plan analysis** on IAS Plus
- **detailed meeting summaries** on IAS Plus.

ISSB meeting (November 2025)

The ISSB met on 6 November 2025. The ISSB discussed biodiversity, ecosystems and ecosystem services.

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 recordings of the meeting on the IFRS Foundation website
- **work plan analysis** on IAS Plus
- **detailed meeting summaries** on IAS Plus.

IFRS IC meeting (November 2025)

The IFRS Interpretations Committee (IFRS IC) met on 16 September 2025. The following topics were discussed:

- classification of gains and losses on a derivative managing a foreign currency exposure (IFRS 18): initial consideration
- fair presentation and compliance with IFRS Accounting Standards (IAS 1): initial consideration
- embedded prepayment option (IFRS 9): comment letters on tentative agenda decision
- determining and accounting for transaction costs (IFRS 9): comment letters on tentative agenda decision
- scope of the requirement to disclose expenses by nature (IFRS 18): initial consideration
- assessment of specified main business activity for the purposes of the separate financial statements of a parent (IFRS 18): initial consideration
- presentation of taxes or other charges that are not income taxes within the scope of IAS 12 (IFRS 18): initial consideration
- updates to IFRS IC agenda decisions for IFRS 18: comment letters
- business combinations—disclosure, goodwill and impairment: input on IASB project
- IFRS IC work in progress.

Please click to access the following:

- **meeting page** with links to the agenda, agenda papers and recordings of the meeting on the IFRS Foundation website
- **detailed meeting summaries** on IAS Plus.

IFRS Foundation publishes thirteenth compilation of IFRS IC agenda decisions

The IFRS Foundation has issued *Compilation of Agenda Decisions—Volume 13* which contains all the agenda decisions published by the IFRS IC from May 2025 to October 2025.

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

New educational module on the IFRS for SMEs Accounting Standard

Following the issuance of the third edition of the *IFRS for SMEs Accounting Standard*, the IASB is in the process of updating its previously published educational modules, prioritising those sections with significant changes. The IASB has announced that *Module 9—Consolidated and Separate Financial Statements* and *Module 23—Revenue from Contracts with Customers* are now available.

Please click to access Modules 9 and 23 on the **module landing page** [free registration required] on the IFRS Foundation website.

Inaugural FICG meeting

The IASB has set up a new Financial Instruments Consultative Group (FICG) to support its projects related to financial instruments by providing specialist technical knowledge and practical insights. The first meeting of the group will be held on 11 December 2025.

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

- **agenda and paper for the inaugural meeting**
- **press release** on the composition of the FICG.

EEG meeting (November 2025)

The Emerging Economies Group (EEG) met on 3-4 November 2025. The following topics were discussed:

- IASB and ISSB update
- implementation of IFRS 18
- intangible assets
- equity method
- sustainability disclosure standards for SMEs in Mexico
- neighbouring countries profile
- amortised cost measurement.

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

IFRS Advisory Council meeting (November 2025)

The IFRS Advisory Council met on 4-5 November 2025. The following topics were discussed:

- update on the IFRS Foundation's activities
- update on the IASB's and ISSB's activities
- breakout session: funding of the IFRS Foundation and its boards [closed session]
- breakout session: promoting the high-quality application of ISSB standards [closed session]
- feedback from breakout session: funding of the IFRS Foundation and its boards
- feedback from breakout session: promoting the high-quality application of ISSB standards
- other strategic matters for consideration.

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

IASB Research Forum (November 2025)

The IASB Research Forum was held on 6-7 November 2025. Papers on the following topics were presented:

- discretionary impairments of finite and indefinite intangible assets
- recognising non-compete clauses as intangible assets: a step towards putting human capital on the balance sheet
- making sense of the IFRS 17 transition effects
- how has IFRS evolved?
- how does reporting complexity in the statement of cash flows affect the decision usefulness of cash flow information?
- when the pieces move: do financial analysts pick up on segment reporting reshuffling?
- comprehensive review of IFRS research: a text mining-based approach
- IFRS adoption and capital flows sensitivity to global uncertainty in Latin America.

Please click to access the **event page** with links to the presentations, papers and discussions on the IFRS Foundation website.

DPOC meeting (November 2025)

The Due Process Oversight Committee (DPOC) met on 11 November 2025. The DPOC reviewed the proposed composition of the FICG. Please click to access the **meeting page** with links to the agenda, agenda papers and recordings of the meeting on the IFRS Foundation website.

GPF meeting (November 2025)

The Global Preparers Forum (GPF) met on 14 November 2025. The following topics were discussed:

- IASB and ISSB update
- intangible assets
- business combinations—disclosures, goodwill and impairment
- statement of cash flows and related matters
- amortised cost measurement
- equity method.

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

TIG meeting (November 2025)

The Transition Implementation Group on IFRS S1 and IFRS S2 (TIG) met on 20 November 2025. The following topics were discussed:

- reporting on other questions submitted
- greenhouse gas (GHG) emissions attributable to a group related to transactions between entities in the group
- scope 3 GHG emissions applying IFRS S2.

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

Summary of the autumn 2025 IFASS meeting

The secretariat of the International Forum of Accounting Standard Setters (IFASS) has published a summary of the IFASS meeting held on 30 September and 1 October 2025.

Please access the **meeting summary** on IAS Plus.

Summary of the October 2025 IFRS Foundation Trustees meeting

The IFRS Foundation has published a summary of the IFRS Foundation Trustees meeting held on 21-23 October 2025. The topics included:

- regional developments, including feedback received from key stakeholders such as the US Securities and Exchange Commission
- progress in the adoption of ISSB standards in Africa, Asia and the Americas
- opportunities and risks related to the EU's Omnibus process for the ISSB's global baseline of sustainability-related disclosures
- the importance of maintaining a good dialogue with regulators and standard setters globally
- progress on the Foundation's two-year transformation programme including the Foundation's financial position and budget
- the principles and timeline for the development of a longer-term organisational strategy
- plans for strengthening the human resource function and organisational culture
- progress on plans to consult in the first half of 2026 on proposed targeted amendments to the IFRS Foundation's constitution
- the impact of advances in generative artificial intelligence (AI).

The Trustees also received updates from the Chairs of the IASB and the ISSB on their technical work plans, including plans to carry out their respective agenda consultations concurrently in 2027.

Please access the **meeting summary** on the IFRS Foundation website.

Summary of the November 2025 CMAC meeting

The IFRS Foundation has published a summary of the Capital Markets Advisory Committee meeting held on 5-7 November 2025. The following topics were discussed:

- statement of cash flows
- equity method
- intangible assets
- business combinations—disclosures, goodwill and impairment.

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

Applicants invited for IFRS IC membership

The Trustees of the IFRS Foundation have invited applications for candidates to fill upcoming vacancies on the IFRS IC. Applications are accepted until 28 February 2026.

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

IOSCO statement on the importance of high-quality valuation information in financial reporting

The International Organization of Securities Commissions (IOSCO) has issued a statement highlighting the importance of consistent, high-quality valuation information in financial statements to support investor confidence and market integrity.

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

European Parliament votes on omnibus package

The European Parliament has voted in favour of the omnibus package that was proposed by the EC in February 2025. The European Parliament took the position that only entities employing on average over 1,750 employees and with a net annual turnover of over EUR 450 million should be required to provide sustainability disclosures under the Corporate Sustainability Reporting Directive (CSRD). Only entities within this scope would also be required to provide sustainability reporting under the EU Green Taxonomy.

Please click to access more information in the **press release** on the European Parliament website.

EC ‘quick fix’ regulation on extension of transitional reliefs published in EU Official Journal

The Commission Delegated Regulation that extends the transitional reliefs for entities already applying ESRs has been published in the EU Official Journal. It entered into force on 13 November 2025.

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

Findings of the EFRAG survey on dynamic risk management

Earlier this year, EFRAG conducted a survey to gather insights into current practices in dynamic interest rate risk management, along with the related capabilities of banks, insurers, financial conglomerates and other entities. The findings of that survey have now been released in form of a report.

Please click to access the **report** on the EFRAG website.

EFRAG surveys on financing needs of SMEs

EFRAG has been asked by the EC to explore the development of a voluntary, KPI-based reporting template for SMEs and to assess stakeholders’ interest in such an initiative.

Please click to access more information and the surveys in the **press release** on the EFRAG website.

FRC publishes thematic review findings on reporting by smaller listed companies

The UK Financial Reporting Council (FRC) has published the results of a thematic review of reporting by smaller listed companies, which offer practical insights to help smaller listed companies improve the quality of their corporate reporting and make the most of their resources.

Please click to access the **thematic review findings** on the FRC website.

New UKEB research paper on the statement of cash flows and related matters

To contribute to the debate, the UK Endorsement Board (UKEB) is currently conducting a research project on cash flows and related matters in response to the IASB’s initiative on the topic and is publishing a series of research papers on the topic.

Please click to access **the new paper and all previous papers** on the UKEB website.

CARB hosts workshop and releases updated informational material

The California Air Resources Board (CARB) hosted a public workshop with stakeholders “to support development of California’s Corporate Greenhouse Gas Reporting Program and the Climate-Related Financial Risk Disclosure Program” established by the Climate Corporate Data Accountability Act (SB 253) and Climate-Related Financial Risk Act (SB 261), as amended by SB 219. One of the primary areas of focus during the workshop included providing information about efforts to refine the preliminary list of covered/reporting entities. CARB also presented updated proposals related to definitions and exemptions under the statutes.

In conjunction with the workshop, CARB released an updated climate-related financial risk disclosure checklist that supersedes the draft checklist posted in September 2025. In addition, CARB posted an updated FAQ document.

Please click to access the following on the CARB website:

- **preliminary list of covered/reporting entities**
- **updated proposals related to definitions and exemptions under the statutes**
- **updated climate-related financial risk disclosure checklist**
- **updated FAQ document**
- **recordings and slides of the workshop.**

A Deloitte US **Sustainability Spotlight** discusses the status of the CARB rulemaking and next steps.

Updated IPSASB alignment dashboard

The International Public Sector Accounting Standards Board (IPSASB), which develops the International Public Sector Accounting Standards (IPSAS) for financial reporting by governments and other public sector entities, has released an updated IPSAS-IFRS alignment dashboard showing how far individual IPSAS are aligned with corresponding IFRS standards.

Please click to access the **updated alignment dashboard** on the IPSASB website.

IPSASB clarifies the requirements for first-time adoption of accrual basis IPSAS

The IPSASB has issued an updated IPSAS 33 *First-time Adoption of Accrual Basis International Public Sector Accounting Standards*.

The updated IPSAS 33 provides:

- more user-friendly guidance to support the entity's broader accrual transition journey
- clearer relief provisions throughout the entire transition process
- reliefs that encourage earlier recognition and measurement of items, helping entities achieve IPSAS compliance as early as possible.

Please click to access more information and the updated standard in the **press release** on the IPSASB website.

ISAR 42 presentations available

The forty-second session of the United Nations Conference on Trade and Development (UNCTAD) Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) was held in Geneva on 12-14 November 2025.

The main topics for the meeting were:

- review of progress in harmonisation and practical implementation of sustainability reporting
- integrating biodiversity and human capital considerations into sustainability reporting.

Please click to access the following on the UNCTAD website:

- **documents and presentations**
- **page for the preceding consultative meeting.**

Other sustainability reporting developments

The ISSB has published a *Jurisdictional Rationale Guide for the adoption or other use of ISSB standards*. The guide, which was launched at the IFRS Sustainability Symposium, is aimed at supporting jurisdictions in their considerations of whether to adopt or otherwise use ISSB standards. It includes 'jurisdictional perspectives' in the form of examples and extracts from jurisdictional consultations and roadmaps. Please click to access the **guide** on the IFRS Foundation website.

The ISSB has also released the 2025 activity report on its capacity building programme. The report provides an overview of the IFRS Foundation capacity building activities between COP 29 (December 2024) and COP 30 (November 2025) to support the use of the ISSB standards. It also outlines the ISSB's plan for the year ahead. Please click to access the **report** on the IFRS Foundation website.

The Global Reporting Initiative (GRI) has launched a new checklist to help entities align their climate reporting using the GRI standards with the UN's official approach to setting credible climate commitments, targets and transition plans. The *Integrity Matters Checklist* provides a framework for reporting on climate action by non-state actors—including businesses and investors—operationalising UN guidance on alignment with science-based net zero pathways. Please click to access the checklist via the **press release** on the GRI website.

The Taskforce on Nature-related Financial Disclosures (TNFD) has welcomed the ISSB's decision at the November 2025 ISSB meeting to draw on the TNFD framework for its nature-related standard setting. In light of that decision, the TNFD will pause the commencement of any further technical guidance and, instead, focus additional technical efforts supporting the ISSB's standard setting. However, the TNFD will still complete all technical work in progress by Q3 of 2026. Please click for more information in the **press release** on the TNFD website.

The TNFD has also published eight recommendations for upgrading the nature data value chain for market participants. The recommendations illustrate how best to respond to the nature data challenges identified by companies and financial institutions around the world. Please click to access the **recommendations** on the TNFD website.

The TNFD has further issued a correspondence mapping of its recommendations with CDP's 2025 corporate questionnaire. The mapping aims to support market participants, including corporates, financial institutions and investors, in understanding how CDP's annual disclosure questionnaire can enable TNFD-aligned reporting, contributing to the broader harmonisation of the sustainability disclosure landscape. Please click to access the mapping via the **press release** on the TNFD website.

The Pan African Federation of Accountants (PAFA) has launched a platform that will enable professional accountancy organisations in Africa to take the lead in building the continent's capacity for sustainability reporting. The platform offers interactive, role-based learning aligned with the ISSB standards, the *Transition Plan Disclosure Framework* and the *International Integrated Reporting Framework*. Courses are tailored for board members, executives, professional accountants, internal auditors and project managers, providing both technical and practical learning to help each group apply sustainability principles in their respective roles. Please click to access more information in the **press release** on the PAFA website.

The Malaysian Institute of Accountants (MIA) has approved the adoption of the International Standard on Sustainability Assurance (ISSA) 5000 *General Requirements for Sustainability Assurance Engagements* and the International Ethics Standards for Sustainability Assurance (IESA). The approval is in line with the work of the Advisory Committee on Sustainability Reporting (ACSR), chaired by the Securities Commission Malaysia (SC), where a consultation paper was issued to seek public feedback on the proposed framework for sustainability assurance. Please click to access more information in the **press release** on the MIA website.

The Australian Accounting Standards Board (AASB) has released a document titled *Disclosing information about anticipated financial effects—Applying AASB S2 Climate-related Disclosures*. The document focuses on disclosures of information about anticipated financial effects of climate-related risks and opportunities, in the light of stakeholders' feedback that educational material on how to apply the relevant requirements in AASB S2 would support entities applying these requirements. Please click to access the **report** on the AASB website.

The New Zealand External Reporting Board (XRB) has published amendments to New Zealand Climate Standard 2 (NZ CS 2) *Adoption of Aotearoa New Zealand Climate Standards* and New Zealand Standard on Assurance Engagements 1 (NZ SAE 1) *Assurance Engagements over Greenhouse Gas Emissions Disclosures*. The amendments extend the adoption provisions for an additional two years for: (i) anticipated financial impacts; (ii) scope 3 GHG emissions (and related extensions to the adoption provisions relating to comparatives for scope 3 GHG emissions and analysis of trends); and (iii) scope 3 GHG emissions assurance. Please click to access the **amendments to NZ CS 2** and the **amendments to NZ SAE 1** on the XRB website.

Updates to Deloitte iGAAP manual

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

Added Deloitte guidance

Chapter	Reference	Deloitte guidance title
A4 Presentation and disclosure in financial statements	3.5.7-2	Classification of income and expenses on the gross obligation to purchase own equity
A17 Leases	8.7.3-5	Lessee accounting for forgiveness of lease payments by the lessor
B1 Scope	2.3.3.1-1	Meaning of 'debt instrument' in the definition of a financial guarantee contract
B1 Scope	2.3.3.1-2	Guarantees issued on obligations of other entities
E7 General Requirements for Disclosure of Sustainability-related Financial Information	5.1-1	Absence of governance, strategy or risk management processes
E7 General Requirements for Disclosure of Sustainability-related Financial Information	5.5.3-2	Validation of a metric by a third party
G2 GHG Protocol Corporate Standard	3.3.1-1	Control approach selected may affect the GHG emissions reported
G2 GHG Protocol Corporate Standard	10.2.1-1	Consideration of GHG offsets and credits when setting GHG emissions targets

Deloitte IFRS communications and publications

Publication date	Description
06 November 2025	IFRS on Point —October 2025
17 November 2025	iGAAP in Focus —IASB publishes amendments to IAS 21 on translation to a hyperinflationary presentation currency
18 November 2025	iGAAP in Focus —EU Commission proposes significant reduction in sustainability and due diligence reporting requirements ("omnibus proposals") (November 2025 update)
25 November 2025	IFRS Illustrative Financial Statements 2025 (including appendices)
27 November 2025	Illustrative Financial Statements 2025 (for entities applying IFRS 19)
28 November 2025	iGAAP in Focus —IASB publishes illustrative examples for disclosures of uncertainties in the financial statements using climate-related scenarios

Comment letters

	Description	Receiving party	Comment letter submitted/deadline
Comment letters submitted	Tentative Agenda Decision—<i>Classification of a Foreign Exchange Difference from an Intragroup Monetary Liability (or Asset) (IFRS 18)</i>	IFRS IC	12 November 2025
	Tentative Agenda Decision—<i>Economic Benefits from Use of a Battery under an Offtake Arrangement (IFRS 16)</i>	IFRS IC	12 November 2025
	Exposure Draft—<i>Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2</i>	ISSB	30 November 2025
	Exposure Draft—<i>Proposed Amendments to the SASB Standards</i>	ISSB	30 November 2025
Comment letters pending	GRI Topic Standard Project for Economic Impact—Monetary Flows exposure draft	GRI	17 December 2025
	Scope 2 Public Consultation	GHG Protocol	31 January 2025
	Electricity-Sector Consequential Methods Public Consultation	GHG Protocol	31 January 2025
	Exposure Draft—<i>Risk Mitigation Accounting</i>	IASB	31 July 2026

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 full 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 environmental, social and governance 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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