



IFRS on Point

Financial and Sustainability Reporting Developments and Information from February 2026

International headlines

Updates to Deloitte iGAAP manual

Deloitte IFRS communications and publications

Comment letters

Effective dates

Key Contacts

International headlines

IASB publishes exposure draft of proposed amendments to the fair value option for investments in associates and joint ventures

The International Accounting Standards Board (IASB) has published Exposure Draft (ED) *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Proposed amendments to IAS 28)*.

Currently, IAS 28 permits an entity to elect to measure an investment in an associate or a joint venture at fair value through profit or loss in accordance with IFRS 9 if the investment is held by a venture capital organisation, or a mutual fund, unit trust and 'similar entities', including investment-linked insurance funds.

The IASB is proposing to amend IAS 28 to clarify that 'similar entities' include those that have a main business activity of investing in particular types of assets (as set out in IFRS 18:49(a)).

The IASB proposes that an entity apply the amendments at the same time as it applies IFRS 18, using an existing transition provision of IFRS 18 addressing use of the fair value option.

The comment period ends on 20 April 2026.

Please click to access the following:

- **press release** on the IFRS Foundation website
- **exposure draft** on the IFRS Foundation website
- **iGAAP in Focus newsletter** on IAS Plus.

IASB meeting (February 2026)

The IASB met on 24-25 February 2026. The following topics were discussed:

- provisions—targeted improvements
- financial instruments with characteristics of equity
- post-implementation review (PIR) of IFRS 9—Hedge accounting
- equity method
- PIR of IFRS 16
- amortised cost measurement.

For more information please see the following websites:

www.iasplus.com

www.deloitte.com

Please click to access the following:

- **IASB Update** on the IFRS Foundation website
- **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.

ISSB meeting (February 2026)

The ISSB met on 25-26 February 2026. The following topics were discussed:

- biodiversity, ecosystems and ecosystem services
- enhancements to the SASB standards.

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
- **detailed meeting summaries** on IAS Plus.

IASB issues podcast on latest developments

The IASB has released a podcast featuring IASB Vice-Chair Linda Mezon-Hutter and IASB member Tadeu Cendon discussing the deliberations held during the January 2026 IASB meeting and other developments at the IASB.

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

ISSB issues podcast on latest developments

The ISSB has released a podcast hosted by ISSB Chair Emmanuel Faber and ISSB Vice-Chair Sue Lloyd discussing the latest developments around the ISSB.

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

IASB releases new educational materials on the IFRS for SMEs Accounting Standard

The IASB has published new webcasts and a new podcast to help small and medium-sized enterprises (SMEs) implement the latest updates to the *IFRS for SMEs* Accounting Standard.

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

- **all webcasts in the IFRS for SMEs series**
- **new podcast.**

Videos on ED Risk Mitigation Accounting

The IASB has released three short videos to offer additional insights into the Exposure Draft (ED) *Risk Mitigation Accounting (Proposed amendments to IFRS 9 and IFRS 7)*. The videos introduce the consultation, explain what the new requirements would mean in practice and answer frequently asked questions.

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

ISSB publishes jurisdictional readiness assessment guide and tool

The ISSB has published a *Jurisdictional Readiness Assessment Guide for the adoption or other use of ISSB Standards*. The guide introduces the following three areas of readiness: ecosystem readiness, preparer readiness and support system readiness.

The accompanying *Jurisdictional Readiness Assessment Tool* introduces the key aspects of assessment in each of these areas, supporting jurisdictional adoption decisions in accordance with the *Roadmap Development Tool* published in March 2025.

Please click to access **all ISSB adoption-related resources** on the IFRS Foundation website.

SMEIG meeting (February 2026)

The SME Implementation Group (SMEIG) met on 5 February 2026. The SMEIG discussed an application question on paragraph 9.3 of the *IFRS for SMEs* Accounting Standard.

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

SCC meeting (February 2026)

The Sustainability Consultative Committee (SCC) met on 6 February 2026. The SCC received updates from the ISSB and discussed biodiversity, ecosystems and ecosystem services.

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

IFRS Accounting Taxonomy 2025 remains the current version

The IFRS Foundation has released a statement noting that, since there have been no changes to the content or technology of the IFRS Accounting Taxonomy 2025, it remains the current version for the 2026 reporting period.

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

IFRS Foundation translations

The IFRS Foundation has published Albanian, Arabic, Azeri, French, Georgian, Japanese, Korean, Russian, Spanish and Ukrainian translations of IFRS Accounting Standards, agenda decisions, exposure drafts and educational materials.

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

IPSASB publishes exposure draft on proposed updates linking accounting and government finance statistics

The International Public Sector Accounting Standards Board (IPSASB) has published Exposure Draft (ED) 94 *Linkages Between IPSAS Standards and the Government Finance Statistics Manual 2014 (Amendments to IPSAS 22 'Disclosure of Financial Information About the General Government Sector')*. The ED proposes guidance intended to help entities that are either in the process of implementing or are already applying International Public Sector Accounting Standards (IPSAS) by providing a tool to plan the integration between accounting and statistical systems to enable the usage of IPSAS-based accounting data as a source for their Government Finance Statistics Manual 2014 reporting.

Please click to access the following on the IPSASB website:

- **press release**
- **consultation page** with access to IPSASB ED 94 and an *At a Glance* document outlining the proposals.

GHG Protocol standard on land sector and removals

The Greenhouse Gas (GHG) Protocol has published a new standard on land sector and removals. The new standard clarifies how to account for the climate impact of land-sector activities with greater transparency and scientific integrity. It is designed to enable entities to produce robust disclosures and track progress toward land sector and net-zero climate targets.

Please click to access the standard via the **press release** on the GHG Protocol website.

GRI consults on GSSB work programme

The Global Reporting Initiative (GRI) is consulting on the draft work programme for its standard setter, the Global Sustainability Standards Board (GSSB). Other than continuing the ongoing revisions to the topic and sector standards, the GSSB will also prioritise amendments to its topic standards on local community-related impacts and environmental impact. The draft work programme also gives priority to the development of new topic standards on digitalisation-related impacts. The comment period for the draft work programme is open until 27 March 2026.

Please click to access the **consultation document** on the GRI website.

GRI publishes report on pollution disclosure practices

GRI has published a report that analyses the pollution disclosure practices of 1,000 publicly listed companies across high-emitting sectors. The report finds that, while most acknowledge air pollution through their reporting, measurable emissions data and information on individual pollutants are uneven or lacking. The analysis also highlights signs of progress, with some companies expanding the range of pollutants they track over time.

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

GRI launches guide on biodiversity reporting

GRI has launched a guide to help entities with their biodiversity reporting. *Decoding biodiversity impacts: A practical guide to corporate reporting with the GRI Standards* combines expert insights on the use of *GRI 101: Biodiversity* and signposts the resources and support available. The guide also encompasses four case studies by GRI Community members.

Please click to access the **guide** on the GRI website.

European Union adopts IFRS 18, ESMA calls for 'high-quality implementation' of the standard

The European Commission (EC) has published a Commission Regulation in the Official Journal of the European Union (Official Journal) endorsing IFRS 18. IFRS 18 is a significant change to entities' presentation of financial performance and aims at giving investors better information about entities' financial performance and consistent anchor points for their analysis. The European Securities and Markets Authority (ESMA) has subsequently issued a statement on the implementation of the standard.

Please click to access the following:

- **Commission Regulation** on the Official Journal website
- **ESMA statement** on the ESMA website.

Final omnibus directive published in Official Journal

The final omnibus directive, which amends the audit directive, the accounting directive, the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) has been published in the Official Journal.

The publication follows the approval of a provisional text by the European Parliament in December 2025 and the approval by the Council of the European Union (Council) on 24 February 2026.

Please click to access the following:

- **directive** on the Official Journal website
- **press release** regarding the approval of the text by the Council on the Council website
- **iGAAP in Focus** newsletter on IAS Plus.

ESMA, EBA, ECB and EIOPA issue opinions on the proposed simplification of ESRs

ESMA, the European Banking Authority (EBA), the European Central Bank (ECB) and the European Insurance and Occupational Pensions Authority (EIOPA) have issued opinions on EFRAG's technical advice on the draft simplified European Sustainability Reporting Standards (ESRSs).

Please click to access the following:

- **ESMA opinion** on the ESMA website
- **EBA opinion** on the EBA website
- **ECB opinion** on the ECB website
- **EIOPA opinion** on the EIOPA website.

ESMA overview of compliance with GLESI

ESMA has published an overview of which competent authorities comply, intend to comply or do not comply with the Guidelines on Enforcement of Sustainability Information (GLESI) initially published in July 2024.

In June 2025, ESMA announced that application of the GLESI during the first years will need to be proportionate and realistic due to different interpretations of the ESRs, uneven transposition of the CSRD and the Omnibus legislative process.

Please click to access the **overview** on the ESMA website.

EFRAG draft comment letter on accounting for risk mitigation

EFRAG has issued a draft comment letter on the IASB ED *Risk Mitigation Accounting (Proposed amendments to IFRS 9 and IFRS 7)*. However, EFRAG has not yet formed a position on several aspects, so the draft comment letter includes a series of questions for constituents to obtain further evidence and feedback. Comments on EFRAG's draft comment letter are requested by 22 June 2026.

Please click to access the following on the EFRAG website:

- **press release**
- **draft comment letter.**

EFRAG publishes due process procedures for its financial reporting activities

EFRAG has published a document that sets out the due process requirements to be followed by EFRAG in its role as technical advisor to the EC, in its contribution to the IASB's standard-setting process by providing European views, including through proactive research activities, and providing technical advice to the EC on the endorsement of IFRS Accounting Standards.

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

EFRAG publishes summary of its December 2025 conference

EFRAG has published a summary report for its conference on the draft simplified ESRSs that was held in Brussels on 4 December 2025. The conference focused on EFRAG's technical advice submitted to the EC in December 2025 and the launch of the ESRS Knowledge Hub. The summary also includes an overview of the keynote speeches by Patrick de Cambourg (EFRAG SRB Chair) and Maria Luís Albuquerque (EU Commissioner for Financial Services and the Savings and Investments Union).

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

EFRAG launches call for expression of interest to support the VSME standard

EFRAG has also launched two calls for expression of interest to support the wider uptake of its *Voluntary Sustainability Reporting Standard for SMEs* (VSME standard). With the call on digital platforms and initiatives, EFRAG seeks to map existing or "in development" initiatives supporting voluntary sustainability reporting by SMEs. With the call on digital tools, EFRAG seeks to map existing or "in development" digital tools.

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

EFRAG publishes educational videos on the VSME standard

EFRAG has published three educational videos to support the implementation of the VSME standard. They accompany the three supporting guides on section C2, C3 and C7 of the standard that were published in December 2025.

Please click to access the videos and the guides via the **press release** on the EFRAG website.

Accountancy Europe calls for stability in the EU sustainability reporting ecosystem

Accountancy Europe has published an article calling for stability in the EU sustainability reporting ecosystem. The article commends EFRAG on its technical advice on draft simplified ESRSs. While the draft simplified ESRSs still have some flaws, Accountancy Europe is of the view that time should be allowed for practices to develop.

Please click to access the **article** on the Accountancy Europe website.

UK government finalises sustainability reporting standards based on IFRS S1 and IFRS S2

The UK government has published the final UK Sustainability Reporting Standards (UK SRS) for voluntary use in the UK. The standards are based on IFRS S1 and IFRS S2.

Please click to access the following:

- **UK SRS S1 and UK SRS S2** on the UK government website
- **Need to know** newsletter on IAS Plus.

Ethiopian standard setter consults on adoption of ISSB standards

The Accounting and Auditing Board of Ethiopia (AABE) has launched a consultation on its draft roadmap for the adoption of ISSB standards. The comment period is open until 25 March 2026.

Please click to access the draft roadmap via the **press release** on the AABE website.

PAFA proposes initiative for African-led, evidence-based research

The Pan African Federation of Accountants (PAFA), in partnership with the African Accounting and Finance Association (AAFA), has published a project proposal for the 2026-2027 Africa Call for Accounting and Finance Research Initiative (ACAFRI). The project is designed to promote African-led, evidence-based research that informs professional practice, regulation and public policy across the continent. The initiative supports research aligned with Africa's economic, governance, digital transformation and sustainability priorities.

Please click to access the **project proposal** on the PAFA website.

Corporate Disclosures examines ISSB-aligned reporting in Türkiye

Corporate Disclosures has published a study on the first year of mandatory reporting under the ISSB-aligned Turkish Sustainability Reporting Standards. The study finds a high degree of formal compliance with the new standards but divergences on several areas, including materiality assessments, climate scenarios, emissions measurement boundaries and carbon emission reduction plans.

The authors of the study conclude that these differences arise due to the flexibility offered by the standards. Their findings raise questions about the extent to which flexibility in ISSB standards may limit comparability between reports, at least in early adoption periods.

Please click to access the study via the **press release** on the Corporate Disclosures 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 (IFRS 18)	3.5.3.3-1A	Presentation in profit or loss of fair value gains and losses on designated hedging instruments and on derivatives used to manage identified risks
A4A Presentation of financial statements	5.2.4.14-1	Presentation in profit or loss of the gain or loss on net monetary position arising when an entity applies IAS 29
A19 The effects of changes in foreign exchange rates	4.4-6	Consolidation of a subsidiary in a hyperinflationary economy that does not apply IAS 29 in its own financial statements
A19 The effects of changes in foreign exchange rates	4.4-7	Economy of a foreign operation ceases to be hyperinflationary after an interim reporting date
A19 The effects of changes in foreign exchange rates	4.4-8	Recognition of impairment loss in the consolidated financial statements when the functional currency of a foreign operation becomes that of a hyperinflationary economy
A19 The effects of changes in foreign exchange rates	4.4-9	Recognition of impairment loss in the consolidated financial statements when the functional currency of a foreign operation becomes that of a hyperinflationary economy – example
A29 Separate financial statements	7.4-1	Disclosures in the separate financial statements of an entity that is not a parent but has interests in associates or joint ventures (entities applying IFRS 19)
A37 Financial reporting in hyperinflationary economies	4.8-1	Gain or loss on net monetary position arising from intragroup balances
A37 Financial reporting in hyperinflationary economies	4.8-2	Elimination of profit on intragroup transactions
A37 Financial reporting in hyperinflationary economies	4.8-3	Elimination of profit on intragroup transactions (sale of inventory) – example
A37 Financial reporting in hyperinflationary economies	4.8-4	Elimination of profit on intragroup transactions (royalty charge) – example
A37 Financial reporting in hyperinflationary economies	4.8-5	Consolidation of a subsidiary in a hyperinflationary economy that does not apply IAS 29 in its own financial statements
A37 Financial reporting in hyperinflationary economies	4.8-6	Goodwill and fair value adjustments relating to a hyperinflationary foreign operation
A37 Financial reporting in hyperinflationary economies	4.8-7	Disclosure in the consolidated financial statements of a group with a hyperinflationary foreign operation
A37 Financial reporting in hyperinflationary economies	5.1.6-1	Recognition of impairment by an entity applying IAS 29 – example
A37 Financial reporting in hyperinflationary economies	5.1.6-2	Recognition of impairment loss on initial application of IAS 29
A37 Financial reporting in hyperinflationary economies	5.1.6-3	Recognition of impairment loss on initial application of IAS 29 – example
A37 Financial reporting in hyperinflationary economies	5.1.8-1	Presentation of changes in the carrying amount of an asset measured at fair value less costs to sell – example
A37 Financial reporting in hyperinflationary economies	5.3-2	Gain or loss arising on net monetary position: estimation based on monetary assets and liabilities – example
A37 Financial reporting in hyperinflationary economies	7-1	Economy ceases to be hyperinflationary after an interim reporting date

A37 Financial reporting in hyperinflationary economies	10.3.2-1	Consolidation of a hyperinflationary subsidiary: statement of cash flows – example
B1 Scope	2.3.3.1-3	Financial guarantee over securities – issuer accounting
B1 Scope	2.3.3.1-4	Jointly and severally liable guarantee contracts – example
B1 Scope	2.5.6.4-4	Impact of sales of surplus energy that exceed storage capacity applying IFRS 9:B2.7 - example (entities that have adopted December 2024 amendments)
B1 Scope	3.5-5	Loan commitment between a parent and subsidiary not at market rates of interest
B3 Financial liabilities and equity	2.1.7-7	Classification of a perpetual instrument with a liquidation clause – example
B3 Financial liabilities and equity	2.1.7-8	Assessing whether shareholders are acting as an extension of the entity
B3 Financial liabilities and equity	6.1.7-1	Derivatives over own equity with a cap limiting the exercise of the instrument by the holder
B3 Financial liabilities and equity	6.1.7-2	Warrant issued with a ‘beneficial ownership’ cap – example
B3 Financial liabilities and equity	6.1.8-1	Derivatives over a derivative over own equity instruments
B3 Financial liabilities and equity	6.1.8-2	Classification of an issued warrant over a warrant on own shares – example
B3 Financial liabilities and equity	6.1.8-3	Classification of warrant over a prefunded warrant on own shares – example
B6 Measurement	2.1.2-1	Initial recognition of loans originating from loan commitments
B6 Measurement	2.1.2-2	Initial recognition of loans originating from loan commitments – example
B6 Measurement	5.3.3-1	Assessing the expected credit loss of a cross-company guarantee with joint and several liability – example
B8 Recognition and derecognition	3.1.5-4	Assessing insured financial assets for derecognition
B8 Recognition and derecognition	3.1.5-5	Assessing insured financial assets for derecognition – example
B8 Recognition and derecognition	3.4-3	Accounting for servicing fees receivable when asset is transferred but not derecognised
B8 Recognition and derecognition	3.4-4	Accounting for servicing fees receivable when asset is transferred but not derecognised – example
B9 Hedge accounting	3.12.5-4	Fair value hedge of inflation-linked debt for changes in inflation and overnight interest rates
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.1-1	Effect of risk mitigation activities on the identification of sustainability-related risks
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.2-1	Effect of the nature of risk mitigation activities on the identification of sustainability-related risks
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.3-1	Sustainability-related risk of water pollution not identified due to risk mitigation activities - example
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.3-2	Sustainability-related transition risk not identified due to risk mitigation activities - example
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.3-3	Effect of risk mitigation activities on risk related to a chemical spill - example
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.3-4	Introduction of risk mitigation activities that may change whether a sustainability-related risk could reasonably be expected to affect an entity's prospects - example

E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.4-1	Effect of planned risk mitigation activities on identification of sustainability-related risks - example
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.1.4.5-1	Information about risk mitigation activities to be included as part of an entity's disclosures on sustainability-related risks
E7 General Requirements for Disclosure of Sustainability-related Financial Information	4.6-1	Disclosures regarding pollution-related risks and opportunities
E7 General Requirements for Disclosure of Sustainability-related Financial Information	5.3.5.1-3	Considerations regarding disclosures on planned sources of funding to implement strategy – example
E7 General Requirements for Disclosure of Sustainability-related Financial Information	5.3.5.3-1	Considering whether financial effects are separately identifiable when applying the exemption from providing quantitative information about current or anticipated financial effects
E7 General Requirements for Disclosure of Sustainability-related Financial Information	5.3.6-1	Resilience assessments for sustainability-related risks and opportunities other than climate – example

Amended and reinstated Deloitte guidance

Chapter	Reference	Deloitte guidance title
A29 Separate financial statements	5.8-3	Cost of investment in the separate financial statements of the new intermediate parent in a 'one-to-many' group reorganisation
A37 Financial reporting in hyperinflationary economies	5.3-1	Gain or loss arising on net monetary position: derivation through differences resulting from restatement of other balances – example
B4 Derivatives	4.1-1	Accounting for 'gaming transactions'

Deloitte IFRS communications and publications

Publication date	Description
6 February 2026	<i>IFRS on Point—January 2026</i>
24 February 2026	<i>iGAAP in Focus—IASB proposes amendments to the fair value option for investments in associates and joint ventures</i>
26 February 2026	<i>iGAAP in Focus—Omnibus package on certain corporate sustainability reporting and due diligence requirements finalised</i>
2 March 2026	<i>Adoption of IFRS Sustainability Disclosure Standards by jurisdiction (updated March 2026)</i>

Comment letters

	Description	Receiving party	Comment letter submitted/deadline
Comment letters submitted	Tentative Agenda Decision—Assessment of a Specified Main Business Activity for the purposes of the Separate Financial Statements of a Parent (IFRS 18)	IFRS IC	5 February 2026
	Tentative Agenda Decision—Fair Presentation and Compliance with IFRS Accounting Standards (IAS 1)	IFRS IC	5 February 2026
	Tentative Agenda Decision—Updates to Committee’s agenda decisions for IFRS 18	IFRS IC	5 February 2026
	Tentative Agenda Decision—Presentation of Taxes or Other Charges that are Not Income Taxes within the Scope of IAS 12 ‘Income Taxes’ (IFRS 18)	IFRS IC	5 February 2026
	Tentative Agenda Decision—Classification of Gains and Losses on a Derivative Managing a Foreign Currency Exposure (IFRS 18)	IFRS IC	5 February 2026
	Tentative Agenda Decision—Scope of the Requirement to Disclose Expenses by Nature (IFRS 18)	IFRS IC	6 February 2026
Comment letters pending	Exposure Draft—Freedom of Association and Collective Bargaining (GRI 407)	GRI	9 March 2026
	Exposure Draft—Child Labor (GRI 408)	GRI	9 March 2026
	Exposure Draft—Forced Labor (GRI 409)	GRI	9 March 2026
	Exposure Draft—Labor Rights in Business Relationships (GRI 414)	GRI	9 March 2026
	Draft GSSB Work Program 2026-2028	GRI	27 March 2026
	Exposure Draft—Amendments to the Fair Value Option for Investments in Associates and Joint Ventures	IASB	20 April 2026
	Exposure Draft—Risk Mitigation Accounting	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 financial and sustainability reporting 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](#).

Key contacts

Global IFRS and Corporate Reporting Leader

Veronica Poole

ifrsglobalofficeuk@deloitte.co.uk

IFRS Centres of Excellence

<i>Americas</i>		
<i>Argentina</i>	Fernando Lattuca	arifrscoe@deloitte.com
<i>Canada</i>	Karen Higgins	ifrsca@deloitte.ca
<i>Mexico</i>	Kevin Nishimura	mx_ifrs_coe@deloittemx.com
<i>United States</i>	Magnus Orrell	iasplus-us@deloitte.com
	Ignacio Perez	iasplus-us@deloitte.com
<i>Asia-Pacific</i>		
<i>Asia-Pacific</i>	Shinya Iwasaki	ifrs-ap@deloitte.com
<i>Australia</i>	Anna Crawford	ifrs@deloitte.com.au
<i>China</i>	Mateusz Lasik	ifrs@deloitte.com.cn
<i>Japan</i>	Kenichi Yoshimura	ifrs@tohatsu.co.jp
<i>Singapore</i>	Lin Leng Soh	ifrs-sg@deloitte.com
<i>Europe-Africa</i>		
<i>Belgium</i>	Thomas Carlier	ifrs-belgium@deloitte.com
<i>Denmark</i>	Søren Nielsen	ifrs@deloitte.dk
<i>France</i>	Irène Piquin Gable	ifrs@deloitte.fr
	Aude Pinon	ifrs@deloitte.fr
<i>Germany</i>	Jens Berger	ifrs@deloitte.de
<i>Italy</i>	Massimiliano Semprini	ifrs-it@deloitte.it
<i>Luxembourg</i>	Jeremy Pages	ifrs@deloitte.lu
<i>Netherlands</i>	Henri Venter	ifrs@deloitte.nl
<i>South Africa</i>	Nita Ranchod	ifrs@deloitte.co.za
<i>Spain</i>	Jose Luis Daroca	ifrs@deloitte.es
<i>Sweden</i>	Fredrik Walmeus	seifrs@deloitte.se
<i>Switzerland</i>	Nadine Kusche	ifrsdesk@deloitte.ch
<i>United Kingdom</i>	Linda Riedel	deloitteifrs@deloitte.co.uk



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the "Deloitte organisation"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. Building on its 180+-year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's over 470,000 people worldwide work together every day to make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms or their related entities (collectively, the "Deloitte organisation") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2026. For information, contact Deloitte Global.

Designed by Deloitte CoRe Creative Services. RITM2417912