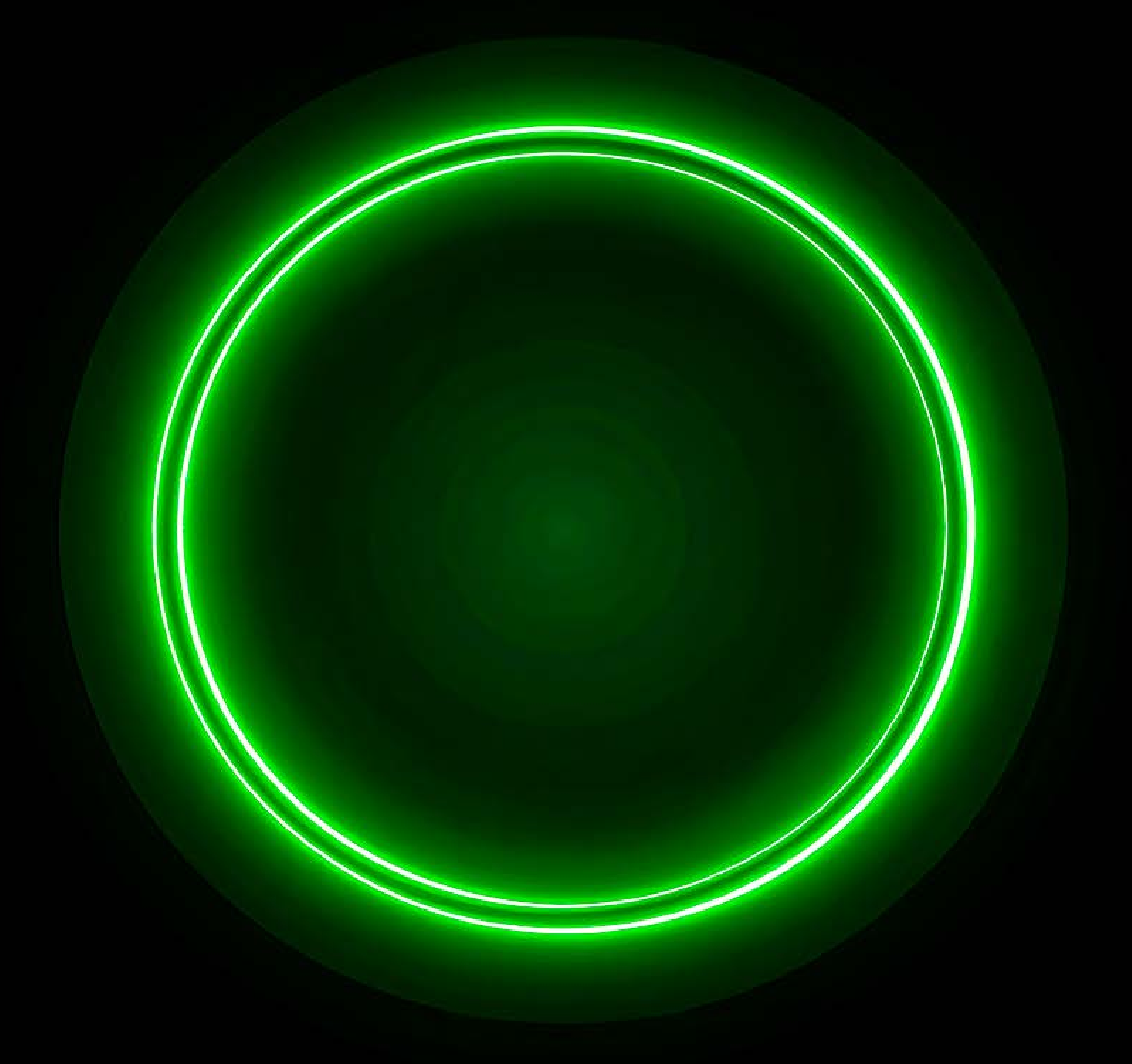
Deloitte.



IFRS on Point

Financial and Sustainability Reporting Developments and Information from June 2026

July 2026

International headlines

IASB finalises amendments to the fair value option for investments in associates and joint ventures

The International Accounting Standards Board (IASB) has issued *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28).*

IAS 28 currently 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 now amended 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 amendments apply at the same time as IFRS 18, using an existing transition provision of IFRS 18 addressing use of the fair value option.

Please click to access the following:

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

IASB meeting (June 2026)

The IASB met on 22-24 June 2026. The following topics were discussed:

- provisions—targeted improvements
- amortised cost measurement
- post-implementation review (PIR) of IFRS 16
- presentation of taxes or other charges that are not tax expense or tax income applying IAS 12
- statement of cash flows and related matters
- equity method
- board work plan update.

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.

IASB-FASB joint education meeting (June 2026)

The IASB and the US Financial Accounting Standards Board (FASB) held a joint education meeting on 5 June 2026. The following topics were discussed:

- business combinations and related topics
- PIR—leases
- statement of cash flows

International headlines

- financial instruments-related topics
- crypto—stablecoins and transfers.

Please click to access the following:

- *IASB-FASB 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 (June 2026)

The International Sustainability Standards Board (ISSB) met on 24-25 June 2026 to discuss nature-related disclosures.

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 (June 2026)

The IFRS Interpretations Committee (IFRS IC) met on 16-17 June 2026. The following topics were discussed:

- management-defined performance measures (MPMs)—hypothetical income and expenses (IFRS 18)
- MPMs—Public communications (IFRS 18)
- entities with specified main business activity (IFRS 18)
- control assessment for a single-investor fund (IFRS 10)
- assessment of specified main business activities for a manufacturer-lessor (IFRS 18)
- labels of subtotals and matters relating to the presentation of expenses (IFRS 18)
- IFRS IC work in progress

Please click to access the following:

- *IFRIC 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.

International headlines

Video on the need to prepare for IFRS 20

The IASB issued IFRS 20 in May 2026 with an effective date of 1 January 2029. In advance of the effective date, IASB Acting Chair Linda Mezon-Hutter explains in a short video why the time to prepare for the new standard is now.

Please click to access the video on the IFRS Foundation website.

ISSB publishes Q2 2026 implementation insights podcast

The ISSB has published the Q2 2026 edition of its *ISSB Implementation Insights* podcast.

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

New educational module and webcast on the *IFRS for SMEs*

The IASB has developed stand-alone modules for each section of the *IFRS for SMEs* Accounting Standard. Following the issuance of the third edition of the standard, the IASB is now in the process of updating these modules, prioritising those sections with significant changes.

The IFRS Foundation has also released a new webcast in its series to assist SMEs in applying the third edition of the standard. The webcast is titled *Overview of the other amendments to the IFRS for SMEs Accounting Standard.*

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

- the new module via the modules landing page (free registration is required to access the modules)
- the new webcast via the webcasts landing page.

EEG meeting (June 2026)

The Emerging Economies Group (EEG) met on 8-9 June 2026. The following topics were discussed:

- provisions—targeted improvements
- risk mitigation accounting
- IASB technical update
- neighbouring countries profile
- PIR of IFRS 16
- statement of cash flows and related matters
- IFRS 19
- International Non-Profit Accounting Standard (INPAS).

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

International headlines

DPOC meeting (June 2026)

The Due Process Oversight Committee (DPOC) met on 10 June 2026. The following topics were discussed:

- update report on IASB and ISSB technical activities
- activities to support implementation for IFRS 20
- composition of the IFRS Taxonomy Consultative Group.

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

SRG meeting (June 2026)

The IFRS Sustainability Reference Group (SRG) met on 17 June 2026. The following topics were discussed:

- general updates for SRG members
- ISSB mandate and context
- global landscape update
- jurisdictional adoption
- SASB standards exposure draft
- nature-related disclosures update
- human capital update.

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

CMAC-GPF joint meeting (June 2026)

The Capital Market Advisory Council (CMAC) and the Global Preparers Forum (GPF) held a joint meeting on 18-19 June 2026. The following topics were discussed:

- intangible assets
- statement of cash flows and related matters.

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 April 2026 IRCC meeting

The IFRS Foundation has published a summary of the meeting of the Integrated Reporting and Connectivity Council (IRCC) held on 16 April 2026. The following items were on the agenda:

- Chair's welcoming comments
- progress report from IASB and ISSB leadership
- value proposition from Japan
- desk research on integrated reporting
- breakout group summaries
- Chair's closing comments.

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

International headlines

Summary of the June 2026 IFRS Foundation Trustees meeting

The IFRS Foundation has published a summary of the IFRS Foundation Trustees meeting held on 9-11 June 2026. The following topics were discussed:

- leadership transitions
- funding strategy
- governance
- global momentum
- standard-setting progress.

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

IFRS Foundation gives update on the appointment of the next IASB Chair

The IFRS Foundation has released an update on its search for the next Chair of the IASB. According to the press release, the recruitment is in its final stages. However, given Andreas Barckow's term has ended on 30 June 2026, the IFRS Foundation Trustees have asked Vice-Chair Linda Mezon-Hutter to serve as Acting Chair until 30 September 2026.

Please click for more information in the press release on the IFRS Foundation website.

IFRS Foundation appoints new IFRS IC members

The Trustees of the IFRS Foundation have announced the appointment of Laura Abeni, Raymond Chamboko, José Victor Sousa and Volker Specht as IFRS IC members.

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

New GPF member appointed

The GPF has appointed a new member, Geetika Arora, to serve an initial five-year term.

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

IFRS Foundation Trustees seek Trustee applications

The IFRS Foundation is seeking three new Trustees: two from the Americas and one to fill an 'at large' position for terms beginning on 1 January 2027.

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

IFRS Foundation proposes update to IFRS Accounting Taxonomy 2025

The IFRS Foundation has published a proposed IFRS Taxonomy Update titled *IFRS Accounting Taxonomy 2025—Proposed Update 1 'General Improvements'.*

The proposed changes include:

- categorising text block elements based on their intended use
- streamlining existing narrative elements to align with the current modelling policy for narrative elements
- making other general improvements, such as targeted refinements to documentation labels and element types.

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

International headlines

Guide on architecture of the IFRS digital taxonomies

The IFRS Foundation has updated its guide on the IFRS digital taxonomies architecture. The guide explains the technical architecture of the IFRS digital taxonomies, which translate IFRS Accounting Standards and IFRS Sustainability Disclosure Standards into a structured, machine-readable format using eXtensible Business Reporting Language (XBRL).

Please click to access the updated guide on the IFRS Foundation website.

ISSB launches training partner programme

The ISSB has announced the global launch of the ISSB Training Partner Programme, which enables qualified organisations to deliver official training on applying the ISSB standards. The programme is open to selected organisations that are authorised and supported to deliver approved training content using IFRS Foundation-developed materials. The ISSB has recruited an initial cohort of partners for the launch and is now inviting applications from further partners around the world to join the programme.

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

GRI publishes report on global trends in the GRI standards

The Global Reporting Initiative (GRI) has published a report that finds that GRI is the most widely used sustainability disclosure standard, with GRI reporters accounting for 62% of global market capitalisation. The report, titled *The State of Sustainability Reporting: Global Trends in the GRI Standards 2025* draws on published reports from almost 15,000 listed companies across 132 jurisdictions (all those with revenue above USD 250 million).

Please click to access the report via the press release on the GRI website.

TNFD launches 2026 survey

The Taskforce on Nature-related Financial Disclosures (TNFD) has launched its 2026 Status Report survey. Findings from the survey will inform TNFD's 2026 Status Report, which will provide a global stocktake of market progress on nature-related assessment, reporting and decision-making. Building on the inaugural TNFD 2025 Status Report, this second status report will track how organisations across sectors and regions are implementing nature-related practices, integrating TNFD recommendations.

Please click to access the survey via the press release on the TNFD website.

EC adopts delegated act on revised ESRSs

The European Commission (EC) has published a delegated act that sets out revised European Sustainability Reporting Standards (ESRSs). The delegated act has been submitted to the European Parliament and to the Council of the European Union for scrutiny. If not rejected, the delegated act enters into force after the publication in the Official Journal of the EU.

The EC has based the revised ESRSs on the advice submitted by EFRAG. The fundamental architecture of the ESRSs have been retained, the standards have been simplified. The revised ESRSs will be effective from financial year 2027. Early adoption for financial year 2026 will be permitted.

Please click to access the following:

- press release on the EC website
- delegated act on the EC website
- annex (including the full text of the revised ESRSs) on the EC website
- *iGAAP in Focus* newsletter explaining the revised ESRSs on IAS Plus

International headlines

EC adopts delegated act on voluntary standard for sustainability reporting

The EC has adopted a delegated act establishing sustainability reporting standards for voluntary use by entities that are protected by the value chain cap. The new standard applies from financial year 2027 for the value chain reporting of entities that are subject to mandatory sustainability reporting, irrespective of their option to carry out sustainability reporting in accordance with the revised ESRSs already for financial year 2026 on a voluntary basis. It also applies from the date of entry into force to entities that, on their balance sheet dates, do not exceed an average number of 1,000 employees during the preceding financial year and that wish to report on sustainability on a voluntary basis.

Please click to access the following on the EC website:

- press release
- delegated act
- annex (including the text of the voluntary standard)
- staff working paper.

EFRAG publishes videos on the VSME standard

EFRAG has released a series of nine testimonial videos featuring European small- and medium-sized entities (SMEs) that used the Voluntary Sustainability Reporting Standard for SMEs (VSME) for the first time to prepare their sustainability reports. The videos provide practical insights into why entities decided to report, the challenges they encountered and the lessons they learned throughout the process.

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

EFRAG updates mapping of digital tools and platforms

EFRAG has updated its mappings of digital tools, which maps 58 digital tools (e.g. greenhouse gas (GHG) calculators, geolocation tools) providing a comparative analysis of shortlisted GHG calculators that met pre-defined criteria. EFRAG has also updated its mapping of 108 platforms and initiatives for SME sustainability reporting which provides a comparison of their characteristics.

Please click to access the updated mappings on the EFRAG website.

UK FCA proposes amendments to its climate disclosure rules for asset managers, life insurers and FCA-regulated pension providers

The UK Financial Conduct Authority (FCA) has launched a consultation on amendments to its climate disclosure rules for asset managers, life insurers and FCA-regulated pension providers. Those rules are based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The FCA now proposes to remove TCFD product reporting requirements and to instead introduce fewer, more targeted, and more outcomes-based rules, while maintaining the same overall scope. Comments are requested by 13 July 2026.

Please click to access the consultation document on the FCA website.

Norway decides on strategy for future standard setting

In March 2026, the Norwegian standard setter Norsk RegnskapsStiftelse (NRS) launched a consultation on a proposed new strategy for standard setting in Norway. The NRS has now considered the feedback received and decided on the new strategy.

Please click to access the following on the NRS website (all documents available in Norwegian only):

- press release
- new strategy
- overview of all responses received.

International headlines

CARB moves first-year reporting deadline for GHG emissions by three months

The California Air Resources Board (CARB) has announced that it is updating its approved regulatory proposal related to the Climate Corporate Data Accountability Act (SB-253) and the Climate-Related Financial Risk Act (SB-261). The updates will defer the first-year reporting deadline for Scope 1 and Scope 2 GHG emissions under SB-253 from 10 August 2026 to 10 November 2026. In its announcement, CARB indicated that the proposed updates will also include making "limited changes to the regulation to clarify certain requirements."

Please click to access the notice of upcoming rulemaking update on the CARB website.

ASBJ welcomes the IASB's tentative decision regarding the equity method project

The Accounting Standards Board of Japan (ASBJ) has sent a letter to the IASB regarding the equity method project. The ASBJ expressed grave concerns regarding the direction of the project in a letter dated November 2025, which the IASB reacted to with increased outreach in Japan explaining its reasoning. The ASBJ has now followed up with a letter that welcomes the IASB's tentative decision to introduce an accounting policy choice that permits an investor to choose either full or restricted recognition of gains or losses on transactions with associates at the IASB meeting in May 2026.

Please click to access the letter via the press release on the ASBJ website.

SSBJ issues standard clarifying GHG reporting

The Sustainability Standards Board of Japan (SSBJ) published Practical Sustainability Disclosure Standard No. 1 *Disclosures when Complying with 'the Climate Standard' Using GHG Emissions Measured and Reported in Accordance with the GHG Reporting System under the Japanese Act on Promotion of Global Warming Countermeasures*. The standard was issued in response to stakeholder feedback that divergent views exist regarding whether and, if so, how, the GHG emissions measured and reported under the GHG reporting system under the Act on Promotion of Global Warming Countermeasures can be used to comply with the SSBJ's climate standard. The standard clarifies certain points where divergent views exist.

Please click to access the standard [in Japanese only] and an overview of the standard [in English] on the SSBJ website.

Two new research reports from the Korea Accounting Research Institute

The Korea Accounting Research Institute (KARI), the research arm of the Korea Accounting Standards Board (KASB), has published Research Report No. 8 *A Literature Review on Cash Flow Statements: Focusing on IASB Discussions* and Research Report No. 9 *An Analysis of the Current Accounting Practices and Economic Characteristics of Items Excluded from the Measurement of Lease Liabilities Following the Adoption of IFRS 16: Focusing on Variable Lease Payments*.

Please click to access the reports via the press releases on the KASB website (both reports are available in Korean only):

- press release on Research Report No. 8
- press release on Research Report No. 9.

New Zealand standard setter proposes adoption of IFRS S2

The New Zealand External Reporting Board (XRB) has launched a consultation on a draft climate reporting roadmap that foresees the adoption of IFRS S2 *Climate-related Disclosures*. The draft roadmap sets out the XRB's proposed direction for climate reporting in New Zealand and the key milestones to get there. Comments on the draft roadmap are requested by 30 September 2026.

Please click to access the following on the XRB website:

- consultation document
- draft roadmap.

International headlines

New Zealand FMA updates guidance on financial products with sustainability-related characteristics

The New Zealand Financial Markets Authority—Te Mana Tātai Hokohoko (FMA) has released updated guidance that provides issuers with greater clarity on what good practice looks like for the disclosure and communication of financial products with sustainability-related characteristics. The guidance sets out how existing fair dealing and disclosure obligations apply when issuers promote sustainability related characteristics in their financial products.

Please click to access the updated guidance via the press release on the FMA website.

IAASB publishes FAQ document on ISSA 5000

The International Auditing and Assurance Standards Board (IAASB) has released a new Frequently Asked Questions (FAQ) document to support implementation of the International Standard on Sustainability Assurance (ISSA) 5000 *General Requirements for Sustainability Assurance Engagements.* The FAQs focus on the application of materiality in sustainability assurance engagements and are intended to promote consistent understanding and effective application of the concept under ISSA 5000.

Please click to access the document via the resource page on the IAASB website.

IOSCO publishes final recommendations for secondary market disclosure

The International Organization of Securities Commissions (IOSCO) has released its final recommendations for secondary market disclosure. The recommendations include a separate addendum setting out the recommendation for sustainability-related market disclosure. The recommendation is titled *Annual reports should include disclosure of sustainability-related information applying general principles of materiality* and includes information on the topics to be included, considerations on connectivity, forward-looking information and assurance.

Please click to access the addendum on the IOSCO website.

CDP adds 'ocean' as new disclosure theme to 2026 disclosure cycle

CDP has added 'ocean' as a new disclosure theme to its 2026 disclosure cycle. The added questions will cover target setting, supply chain engagement and board-level oversight on ocean issues, to deliver data in the standardised, comparable format required by mainstream financial institutions to assess environmental performance and risk.

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

CDP launches *Adaptation & Action Explorer*

CDP has launched its *Adaptation & Action Explorer,* which is an AI-powered platform designed to help cities, states and regions better understand climate risk, prioritise adaptation actions and unlock finance. The explorer integrates CDP disclosures with high-quality climate hazard data and AI-driven analysis.

- Please click to access the explorer via the press release on the CDP website.

Updates to Deloitte iGAAP manual

The Deloitte iGAAP manual is available on subscription only via the Deloitte Accounting Research Tool (DART).

Added Deloitte guidance

Chapter	Deloitte guidance title
B1 Scope	Guarantees that reimburse the holder of a debt instrument for a loss when a debt instrument is restructured prior to non-payment when due
B9 Hedge accounting	Committed future transaction settled at market price
D5 Measurement at initial recognition	Customer relationships acquired as part of a business combination
D5 Measurement at initial recognition	Amortisation of customer relationships acquired in a business combination applying IFRS 17 or IAS 38 - example
D8 Premium allocation approach	Timing of the election for the application of the options in IFRS 17:59(a) to recognise insurance acquisition cash flows as expenses
D9 Reinsurance contracts held	Calculating the profit or loss amount for a non-proportional reinsurance contract when the fulfilment cash flows relation to future coverage do not adjust the contractual service margin on the underlying group of insurance contracts - example

Chapter	Deloitte guidance title
D13 Primary financial statements	Effect of changes in the underlying assets on an entity's accounting policy for presentation of insurance finance income or expense
E7 General Requirements for Disclosure of Sustainability-related Financial Information	Value chain of an asset management entity
E7 General Requirements for Disclosure of Sustainability-related Financial Information	Applying the relief from disclosing commercially sensitive information to climate-related opportunities
E7 General Requirements for Disclosure of Sustainability-related Financial Information	Application of the concept of a group as a single economic entity
E7 General Requirements for Disclosure of Sustainability-related Financial Information	Organisation of sustainability-related financial disclosures
E7 General Requirements for Disclosure of Sustainability-related Financial Information	Wording of the statement of compliance

Updates to Deloitte iGAAP manual

Chapter	Deloitte guidance title
E7 General Requirements for Disclosure of Sustainability-related Financial Information	Disclosing some but not all information required
E8 Climate-related disclosures	Components of IFRS S2 and related materials
E8 Climate-related disclosures	GHG emissions attributable transactions between entities in the group
E8 Climate-related disclosures	Scope 3 GHG emissions not captured in the 15 categories of the GHG Protocol
E8 Climate-related disclosures	Entity participating in more than one financial activity through subsidiaries
E8 Climate-related disclosures	Disaggregation of financed emissions by an entity that participates in certain financial activities
E8 Climate-related disclosures	Disaggregation of financed emissions by class of assets by an asset management entity

Chapter	Deloitte guidance title
E8 Climate-related disclosures	Measurement of GHG emissions for undrawn loan commitments
E8 Climate-related disclosures	Adjusting GHG emissions reporting period on adoption of IFRS S2
E8 Climate-related disclosures	Application of the transitional reliefs in subsequent reporting periods
F4 The EU Taxonomy	Effective date of Disclosures DA as amended in January 2026
F4 The EU Taxonomy	Requirement for credit institutions to report Fees and Commission KPI and Trading Book KPI when taking option to apply Disclosures DA prior to January 2026 amendments
F4 The EU Taxonomy	Prohibition from applying materiality threshold to a subset of economic activity
F4 The EU Taxonomy	Prohibition from applying materiality threshold to a subset of economic activity - example

Updates to Deloitte iGAAP manual

Chapter	Deloitte guidance title
F4 The EU Taxonomy	Inclusion of exposures to SPVs in numerator of KPIs
F4 The EU Taxonomy	Application of EU Taxonomy to third-country SPVs
F4 The EU Taxonomy	Applying materiality threshold when use of proceeds is not known
F4 The EU Taxonomy	Application of the two-year opt-out to delay publishing KPIs
F4 The EU Taxonomy	Exposures to non-financial entities that have taken advantage of materiality threshold exemption

Amended Deloitte guidance

Chapter	Deloitte guidance title
B9 Hedge accounting	Commitment to exchange at future market price
B9 Hedge accounting	Identifying net written options
F12 Own Workforce (ESRS S1)	Identification of the highest paid individual

Deloitte corporate reporting publications

Publication date	Description
3 June 2026	*IFRS on Point*—May 2026
8 June 2026	*iGAAP in Focus*—Preparing for the application of IFRS 18
30 June 2026	*iGAAP in Focus*—IASB finalises amendments to the fair value option for investments in associates and joint ventures

Publication date	Description
1 July 2026	*iGAAP in Focus*—Closing Out (June 2026)
1 July 2026	Adoption of IFRS Sustainability Disclosure Standards by jurisdiction (updated July 2026)
7 July 2026	*iGAAP in Focus*—European Commission publishes delegated act on simplified ESRSs

Comment letters

	Description	Receiving party	Comment letter submitted/deadline
Comment letters submitted	Draft Delegated Regulation amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards	EC	3 June 2026
Comment letters pending	Exposure Draft—*Proposed amendments to the SASB Standards and IFRS S2 Industry-based Guidance*	ISSB	24 July 2026
	TISFD Framework (Beta Version 0.1)	TISFD	31 July 2026
	Exposure Draft—IPSAS Practice Statement, *Making Materiality Judgments*	IPSASB	28 August 2026
	Proposed IFRS Taxonomy Update 2025—*General Improvements*	IFRS Foundation	7 September 2026
	Tentative Agenda Decision—*Presentation of Operating Expenses (IFRS 18)*	IFRS IC	9 September 2026
	Tentative Agenda Decision—*Labels of Subtotals (IFRS 18)*	IFRS IC	9 September 2026
	Tentative Agenda Decision—*Management-defined Performance Measures—Hypothetical Income and Expenses (IFRS 18)*	IFRS IC	9 September 2026
	Tentative Agenda Decision—*Classification of Income and Expenses from Cash and Cash Equivalents (IFRS 18)*	IFRS IC	9 September 2026
	Tentative Agenda Decision—*Management-defined Performance Measures—Public Communications (IFRS 18)*	IFRS IC	9 September 2026

Comment letters

Description	Receiving party	Comment letter submitted/deadline
Tentative Agenda Decision—*Control Assessment for a Single-investor Fund (IFRS 10)*	IFRS IC	9 September 2026
Tentative Agenda Decision—*Classification of Income and Expenses when an Entity Has a Main Business Activity of Providing Financing to Customers (IFRS 18)*	IFRS IC	9 September 2026
Tentative Agenda Decision—*Assessment of Specified Main Business Activities for a Manufacturer-Lessor (IFRS 18)*	IFRS IC	9 September 2026
Exposure Draft—*Consolidation Exception (Proposed amendments to the IFRS for SMEs Accounting Standard)*	IASB	9 September 2026
Exposure Draft—*Risk Mitigation Accounting (Proposed amendments to IFRS 9 and IFRS 7)*	IASB	30 November 2026

Further information

Our summary of new and revised financial and sustainability reporting requirements, updated for financial reporting periods ending on 30 June 2026, is available on IAS Plus.

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, start the application process and select the iGAAP package.

More information about iGAAP on DART, including pricing of the subscription packages, is available on IAS Plus.

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For more information please see our IAS Plus website.

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