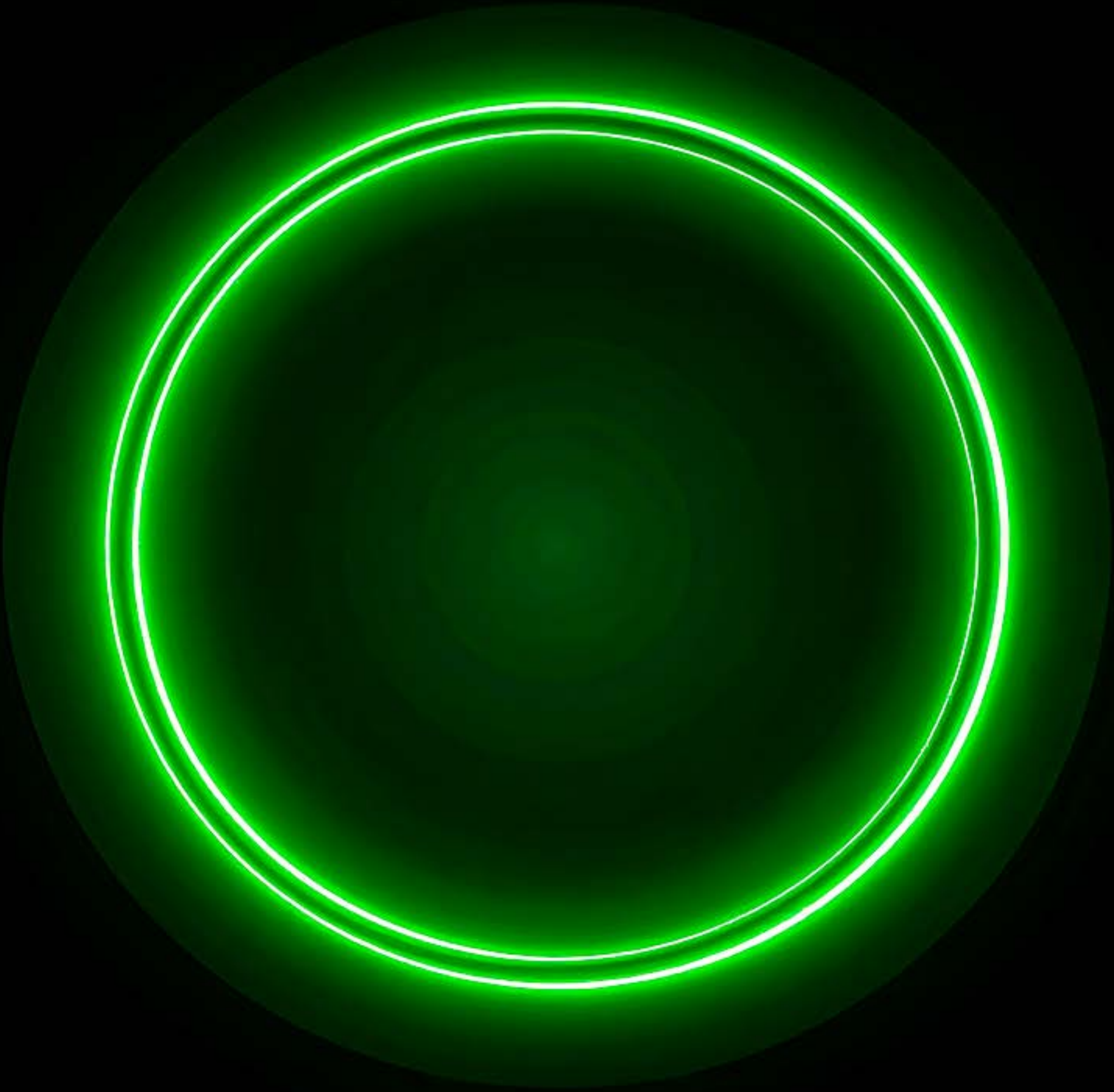




IFRS on Point

Financial and Sustainability Reporting Developments
and Information from July 2026





International headlines

IASB meeting (July 2026)

The International Accounting Standards Board (IASB) met on 21-22 July 2026. The following topics were discussed:

- post-implementation review (PIR) of IFRS 16
- PIR of IFRS 9—Hedge accounting
- business combinations—Disclosures, goodwill and impairment
- presentation of taxes or other charges that are not tax expense or income tax applying IAS 12
- updates to agenda decisions for IFRS 18
- equity method
- intangible assets
- statement of cash flows and related matters.

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 (July 2026)

The International Sustainability Standards Board (ISSB) met on 21-22 July 2026. The following topics were discussed:

- nature-related disclosures
- enhancement of 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
- [work plan analysis](#) on IAS Plus
- [detailed meeting summaries](#) on IAS Plus.

Podcast on Q2 2026 IFRS IC developments

The IFRS Foundation has published a podcast on the developments of the IFRS Interpretations Committee (IFRS IC) during the second quarter of 2026. In the podcast, the participants discuss two tentative IFRS 18 agenda decisions from the IFRS IC meeting held on 16-17 June 2026.

Please click to [access the podcast](#) on the IFRS Foundation website.



International headlines

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. The updated Module 34 *Specialised Activities* is now available.

The IFRS Foundation has also released a new webcast in its series to assist SMEs in applying the third edition of the standard. The new 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](#).

Keynote speech at the IFRS Foundation Conference

At the annual IFRS Foundation Conference held on 29-30 June 2026, Saker Nusseibeh, CEO of Federated Hermes Limited, gave a keynote speech titled *The Whole Truth*.

Please click to access the [transcript of the speech](#) on the IFRS Foundation website.

FICG meeting (July 2026)

The Financial Instruments Consultative Group (FICG) met on 15 July 2026. The following topics were discussed:

- financial instruments with characteristics of equity
- 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.

TIG meeting (July 2026)

The Transition Implementation Group on IFRS S1 and IFRS S2 (TIG) met on 23 July 2026 to discuss climate-related targets.

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 IFASS meeting

The secretariat of the International Forum of Accounting Standard Setters (IFASS) has published a summary of the IFASS meeting held on 28-30 April 2026. The following topics were discussed:

- future of corporate reporting
- implementing climate-related disclosures
- risk mitigation accounting and hedge accounting
- IASB/ISSB update
- supporting major new standards: IASB and ISSB mechanisms
- business combinations
- navigating scope 3 greenhouse gas (GHG) emissions
- Global Reporting Initiative (GRI) insights
- International Non-profit Accounting Standards (INPAS)
- Korean Sustainability Standards Board (KSSB) jurisdictional update



International headlines

- interoperability update on European Sustainability Reporting Standards (ESRSs) and ISSB standards
- guidelines to social impact metrics for corporate sustainability reporting
- Organismo Italiano di Contabilità (OIC) update on business combinations under common control
- GHG Protocol update
- UK Financial Reporting Council (FRC) jurisdictional update
- Accounting Research and Development Foundation update
- connectivity research findings
- navigating resource constraints: national standard setters and planning for the future
- impact assessments and cost of capital reduction of applying accounting standards
- do the benefits of reporting justify the costs? (scalability)
- International Public Sector Accounting Standards Board (IPSASB) update
- navigating IFRS adoption in Nepal: progress, roadmaps and obstacles
- UK Endorsement Board (UKEB) research on statement of cash flows and related matters
- jurisdictional update on intangible assets valuation guidelines.

Please click to access the [meeting summary](#) on IAS Plus.

Summary of the June 2026 EEG meeting

The IFRS Foundation has published a summary of the meeting of the Emerging Economies Group (EEG) held on 8-9 June 2026. The following topics were discussed:

- provisions—targeted improvements
- risk mitigation accounting
- 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 summary](#) on the IFRS Foundation website.

Summary of the June 2026 DPOC meeting

The IFRS Foundation has published a summary of the meeting of the Due Process Oversight Committee (DPOC) held 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 (ITCG).

Please click to access the [meeting summary](#) on the IFRS Foundation website.



International headlines

Summary of the July joint CMAC-GPF meeting

The IFRS Foundation has published a summary of the meeting of the joint Capital Markets Advisory Council (CMAC) and Global Preparers Forum (GPF) meeting held on 18-19 June 2026. The following topics were discussed:

- intangible assets
- IASB, ISSB and IFRS IC update
- statement of cash flows and related matters.

Please click to access the [meeting summary](#) on the IFRS Foundation website.

Summary of the July 2026 ASAF meeting

The IFRS Foundation has published a summary of the meeting of the Accounting Standards Advisory Forum (ASAF) held on 6-7 July 2026. The following topics were discussed:

- financial instruments with characteristics of equity
- intangible assets
- statement of cash flows and related matters
- rate-regulated activities
- risk mitigation accounting
- business combinations—disclosures, goodwill and impairment.

Please click to access the [meeting summary](#) on the IFRS Foundation website.

IASB proposes second update to IFRS Accounting Taxonomy 2025

The IASB has published a proposed IFRS Taxonomy Update titled *IFRS Accounting Taxonomy 2025 — Proposed Update 2: IFRS 20 ‘Regulatory Assets and Regulatory Liabilities’, ‘Translation to a Hyperinflationary Presentation Currency’ and ‘Amendments to IFRS 19 ‘Subsidiaries without Public Accountability: Disclosures’*.

Please click to access the proposed update via the [press release](#) on the IFRS Foundation website.

ISSB proposes update to its digital sustainability taxonomy

The ISSB has published *IFRS Sustainability Disclosure Taxonomy—Proposed Update 1 ‘Amendments to Greenhouse Gas Emissions Disclosures’*. The proposal considers updates to the IFRS Sustainability Disclosure Taxonomy reflecting *Amendments to Greenhouse Gas Emissions Disclosures*, which made targeted amendments to IFRS S2 in December 2025.

Please click to access the proposed update via the [press release](#) on the IFRS Foundation website.

ISSB publishes translations of its exposure draft on the SASB standards and the IFRS S2 Industry-based Guidance

The ISSB has published Spanish, French, Japanese, Korean and Simplified Chinese translations of its Exposure Draft *Proposed Amendments to the SASB Standards and IFRS S2 ‘Industry-based Guidance’*.

Please click to access the translations via the [consultation page](#) on the IFRS Foundation website.

IFRS Foundation appoints Managing Director

The IFRS Foundation Trustees have appointed Laura Forzani as new Managing Director of the IFRS Foundation. Ms Forzani follows Michel Madelain, who served two years in the role. Ms Forzani will assume her new role in September 2026.

Please click to access more information in the [press release](#) on the IFRS Foundation website.



International headlines

IFRS Foundation announces new ITCG members

The IFRS Foundation has announced the appointments and reappointments of several members to the ITCG. All appointments and reappointments take effect from 1 August 2026.

Please click to access more information in the [press release](#) on the IFRS Foundation website.

Hyperinflationary economies—updated IPTF watch list available

IAS 29 defines and provides general guidance for assessing whether a particular jurisdiction’s economy is hyperinflationary. However, the IASB does not identify specific jurisdictions. The International Practices Task Force (IPTF) of the Centre for Audit Quality (CAQ) monitors the status of ‘highly inflationary’ countries for the purposes of applying US GAAP, with [detailed explanations of the calculation and observations of the IPTF](#) available on the CAQ website.

The most recent list of economies widely considered to be hyperinflationary in the context of IFRS Accounting Standards is included in our [Closing Out](#) publication on IAS Plus.

TNFD publishes a discussion paper on nature-related risk assessment methods and practices

The Taskforce on Nature-related Financial Disclosures (TNFD) has published a discussion paper (DP) on nature-related risk assessment methods and practices. The DP outlines where potential refinements to existing TNFD guidance could help entities to conduct decision-useful, consistent and comparable risk assessments, which, in turn, can support their provision of decision-useful disclosures.

Please click to access the [DP](#) on the TNFD website.

GHGP guidance on land sector and removals standard

The Greenhouse Gas Protocol (GHGP) has released guidance to support the implementation of its Land Sector and Removals Standard. The guidance is intended to provide entities with practical detail on how to account for and report GHG emissions and CO₂ removals from agricultural land use and emerging CO₂ removal technologies. Please click to access the [guidance](#) on the GHGP website.

GHGP launches request for information on forest carbon accounting

The GHGP has published a Request for Information (RFI) on forest carbon accounting. The RFI provides stakeholders with an opportunity to provide feedback which will inform GHGP’s next steps in the further consideration of forest carbon accounting within the Land Sector and Removals Standard.

Please click to access the [RFI](#) on the GHGP website.



International headlines

GHGP and ISO announce combined corporate carbon accounting standard

The GHGP has announced a series of updates to its corporate standards. As part of the update, GHGP and the International Organization for Standardization (ISO) will combine their corporate carbon accounting standards into a single, harmonised global accounting standard. The update also includes the results of GHGP's public consultation on the Scope 2 standard and preliminary feedback from the request for information on its Actions and Market Instruments (AMI) standard development process. Please click to access more information in the [press release](#) on the GHGP website.

ESAS launches consultation on KPIs under the Taxonomy Disclosures Delegated Act

The European Supervisory Authorities (ESAs), comprising of the European Securities and Markets Authority (ESMA), the European Banking Authority (EBA) and the European Insurance and Occupational Pensions Authority (EIOPA), have launched consultations on technical advice to the European Commission (EC) on selected key performance indicators (KPIs) under the Taxonomy Disclosures Delegated Act, focusing on simplification and reduction of reporting burdens for market participants.

Please click to access the consultations on the [ESMA website](#), on the [EBA website](#) and on the [EIOPA website](#).

EBA issues opinion on the implementation of IFRS 18

The European Banking Authority (EBA) has published an opinion providing guidance on how institutions can report profit or loss information during the interim period between the first application date of IFRS 18 and the first application date of the amending Implementing Technical Standards (ITS) on supervisory financial reporting (FINREP), which are currently under consultation.

Please click to access the opinion, the report on the ITS and several annexes via the [press release](#) on the EBA website.

EFRAG launches consultation on ESRs for certain non-EU entities

EFRAG has published Exposure Draft (ED) *European Sustainability Reporting Standards for Certain Non-EU Undertakings in Accordance with Article 40a of the Accounting Directive*. The ED includes the same 12 standards as the full ESRs that have been adopted as a delegated act in July 2026. However, there are significant differences between the full ESRs and the ED. The comment period for the ED closes on 31 October 2026.

Please click to access the following:

- [press release](#) on the EFRAG website
- [draft ESRs-40a](#) on the EFRAG website
- [basis for conclusions](#) on the EFRAG website
- [online questionnaire](#) to provide feedback on the ED on the EFRAG website
- [iGAAP in Focus](#) newsletter summarising the exposure draft on IAS Plus.

EFRAG updates ESRs Knowledge Hub

EFRAG has updated its ESRs Knowledge Hub to include the 2026 revised text of the ESRs and the voluntary standard, as adopted by the EC in July 2026. The new interactive document set includes all revised topical ESRs as well as the voluntary standard, an interactive glossary and list of defined terms, and links to the corresponding paragraphs in the 2023 ESRs.

Please click to access more information in the [press release](#) on the EFRAG website.



International headlines

EFRAG publishes *State of Play* Report

EFRAG has published its *State of Play* report. The report sets out the implementation practices of the ESRs and draws on a baseline of 905 assured FY 2025 sustainability statements, assessed against a structured set of 18 questions spanning the full breadth of the ESRs. EFRAG also published a webcast that examines the report’s most important findings, discusses emerging reporting trends and explains what those trends mean for preparers, investors and other stakeholders.

Please click to access the report and the webcast via the [press release](#) on the EFRAG website.

Accountancy Europe calls for revised ESRs to enter into force as soon as possible

Accountancy Europe has called for the delegated act for the revised ESRs to enter into force as soon as possible. According to Accountancy Europe, this would create certainty and stability in the system, allowing stakeholders to learn and prepare to apply the standards by the effective date (1 January 2027). In addition, it would give certainty to ‘wave one’ entities, who are currently subject to the original ESRs, and who may choose to early apply the revised standards for the financial year 2026.

Please click to access more information in the [press release](#) on the Accountancy Europe website.

Accountancy Europe publishes a new briefing paper

Accountancy Europe has published a briefing paper titled *Trust and Integrity: The Role of Corporate Ecosystem Actors in Preventing Greenwashing*. The publication aims to demonstrate to policymakers that mitigating greenwashing risks requires a systemic approach. Accountancy Europe examines how different actors in the corporate ecosystem can identify and mitigate greenwashing risks, clarifying how each contributes to safeguarding the integrity of sustainability disclosures.

Please click to access the [briefing paper](#) on the Accountancy Europe website.

German standard setter publishes study on anticipated financial effects

The Deutsches Rechnungslegungs Standards Committee (DRSC), has published a study titled *Reporting on Anticipated Financial Effects (AFE)*. The study analysed sustainability reports of 20 large companies in the UK, Switzerland, France, Spain and Türkiye. The findings indicate that reporting standards are not yet fully clear about what entities are expected to disclose under the AFE reporting requirements. AFE disclosures are often not comparable and sometimes not consistently distinguished from current financial effects or from other effects. Please click to access the [study](#) on the DRSC website.

FRC publishes insights into materiality in corporate reporting

The UK Financial Reporting Council (FRC) has published insights to support boards, preparers and investors in the application and assessment of materiality within corporate reporting.

They are structured into four sections:

- why does materiality matter?
- frequently asked questions on applying materiality in corporate reporting
- process for applying materiality
- further information

Please click to access [Applying materiality in corporate reporting](#) on the FRC website.



International headlines

Research on the use of artificial intelligence in corporate reporting

New research commissioned by the UK FRC shows that the use of artificial intelligence in corporate reporting is increasing, but adoption remains cautious and uneven across the market.

Please click to access the following information on the FRC website:

- [press release](#)
- [summary of research results](#)
- [full research results](#).

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

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. Research paper 6 *Statement of cash flows and related matters: further research—financial institutions* addresses the statement of cash flows of financial institutions, primarily banks and insurers.

Please click to access the [new paper and all previous papers](#) on the UKEB website.

ICAEW and WBCSD publish guide on sustainability assurance

The Institute of Chartered Accountants in England and Wales (ICAEW) and the World Business Council for Sustainable Development (WBCSD) have released *A Buyer’s Guide to Assurance on Sustainability Information*, which intends to provide practical, decision-useful guidance to help entities navigate assurance on their sustainability information with confidence. The guide positions assurance not simply as a compliance exercise, but as a strategic enabler of resilience, accountability and long-term value creation. Please click to access the guide via the [publication page](#) on the ICAEW website.

Canada launches consultation on sustainable finance taxonomy

Business Future Pathways Canada has published a draft methodology report for the development of sustainable investment guidelines for major sectors of Canada’s economy. The draft report invites feedback on foundational elements, including the taxonomy’s categories (‘green’, ‘transition’ and ‘abatement’) and their definitions, technical criteria (i.e. rules for eligibility), and environmental and social safeguards.

Please click to access the draft report via the [press release](#) on the Business Future Pathways website.

Japanese sustainability standard setter publishes comment letter

The Sustainability Standards Board of Japan (SSBJ) has published its comment letter responding to the ISSB Exposure Draft *Proposed amendments to the SASB Standards and IFRS S2 ‘Industry-based Guidance’*. In the comment letter, the SSBJ notes that the ISSB tentatively decided to embark on Phase 2 of the project, which would update SASB standards for the remaining 65 industries. However, the SSBJ recommends that the ISSB should pause and discuss certain issues before embarking on Phase 2 of the project.

Please click to access the [comment letter](#) on the SSBJ website.

Korean regulator finalises sustainability reporting requirements based on ISSB standards

The Korean Government has published a roadmap for sustainability reporting applying KSSB 1 and KSSB 2 (based on IFRS S1 and IFRS S2), published by the Korean Sustainability Standards Board (KSSB). The final roadmap significantly accelerates the timing for smaller entities compared to the draft roadmap that was published in February 2026.

Please click to access the roadmap via the [press release](#) (available in Korean only) on the Korean Accounting Standards Board (KASB) website.



International headlines

Singapore regulator consults on sustainability disclosure standards

The Accounting and Corporate Regulatory Authority (ACRA) Interim Sustainability Standards Committee launched a public consultation on the draft Singapore Sustainability Disclosure Standards. The standards set out the information entities would be required to disclose on how they manage climate-related risks and opportunities.

Please click to access the following on the Singapore government website:

- [consultation page](#)
- [ACRA press release](#).

IFSB of Malaysia publishes exposure draft on sukūk

The Islamic Financial Services Board (IFSB) of Malaysia has published an exposure draft on the *Guidance Note on Sustainability-related Issues and Climate-related Financial Risks for Sukūk*. The exposure draft provides guidance to regulatory and supervisory authorities on sustainability-related issues and climate-related financial risks that may arise in relation to sukūk. A public hearing webinar will be held on 17 August 2026 at 4pm MYT to present the exposure draft and receive questions from stakeholders as they prepare to provide their consultation feedback.

Please click to access the exposure draft, as well as a snapshot of the exposure draft and information on the webinar, on the [consultation page](#) on the IFSB website.

Philippine SEC adopts IFRS 18, IFRS 19, IFRS S1 and IFRS S2

The Securities and Exchange Commission (SEC) of the Philippines has issued a circular that announces the adoption of IFRS 18, IFRS 19, IFRS S1 and IFRS S2 as published by the IASB and the ISSB.

Please click to access the [circular](#) on the SEC website.

Bangladeshi standard setter adopts IFRS 18, IFRS 19, IFRS S1 and IFRS S2

The Financial Reporting Council (FRC) of Bangladesh has issued a circular that announces the adoption of IFRS 18, IFRS 19, IFRS S1 and IFRS S2 as published by the IASB and the ISSB.

Please click to access the [circular](#) (available in Bangla only) on the FRC website.

Australian standard setter publishes educational materials on transition plans

The Australian Accounting Standards Board (AASB) has published educational material titled *Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with AASB S2*. The educational material provides guidance to enable entities to provide high-quality information about their transition towards a lower-carbon and/or climate-resilient economy when applying AASB S2 *Climate-related Disclosures*.

Please click to access the [educational material](#) on the AASB website.

University of Otago and the Climate & Energy Finance Group publish report prepared for the New Zealand standard setter.

The University of Otago (Ōtākou Whakaihu Waka) and the Climate & Energy Finance Group (CEFG) have published a report that has been prepared for the New Zealand External Reporting Board (XRB). The report details the findings of the effectiveness evaluation of the Aotearoa New Zealand Climate-Related Disclosure Framework conducted from mid-2023 to the end of 2025.

Please click to access the [report](#) on the XRB website.



International headlines

IVSC perspectives paper on private debt valuation

The International Valuation Standards Council (IVSC) has issued a new perspectives paper titled *Private Debt Valuation: Selecting a Valuation Method* that is intended to support greater consistency, transparency and confidence in fair value assessments. The paper, developed by the IVSC Financial Instruments Board, examines current market practices for selecting an appropriate valuation method for private debt instruments, with a particular focus on direct lending.

Please click to access the paper via the [press release](#) on the IVSC website.

IFAC and AICPA & CIMA publish updated benchmark study

The International Federation of Accountants (IFAC), together with AICPA & CIMA, has published its sixth annual benchmark of sustainability reporting and assurance practices of global companies in G20 jurisdictions. The report, titled *The State of Play: Sustainability Disclosure and Assurance (Six-Year Trends and Analysis, 2019-2024)*, finds that the global reporting ecosystem is transitioning from a fragmented landscape toward one that is increasingly structured, standardised and integrated. However, the report concedes that this transition is not yet complete and may continue to be challenged by shifting geopolitical and regulatory sentiment within some of the world’s largest economies. Please click to access the [report](#) on the IFAC website.

Study on sustainability disclosures

Researchers of The University of Chicago Law School, Coase-Sandor Institute for Law & Economics have published a study titled *What Sustainability Disclosures Disclose*. The study evaluates over 15,000 sustainability disclosure documents issued by more than 2,100 entities with the help of AI. The study finds that sustainability reporting and the adoption of external assurance and voluntary frameworks surged after 2015.

Please click to access the [paper](#) on the Social Science Research Network website.

Ethical considerations for accountants using emerging technologies

The International Ethics Standards Board for Accountants (IESBA) has released a new publication titled *Emerging Technologies: A Characteristics-Based Approach to Ethical Considerations for Professional Accountants* to support professional accountants as they develop, implement or use emerging technologies in public practice and business.

Please click to access the new guidance via the [press release](#) on the IESBA 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
A4 Presentation and disclosure in financial statements (IFRS 18)	Assessment of a main business activity of investing in unconsolidated subsidiaries in separate financial statements – example
A4 Presentation and disclosure in financial statements (IFRS 18)	Classification of income and expenses on bank overdrafts included in cash equivalents in the statement of cash flows
A4 Presentation and disclosure in financial statements (IFRS 18)	Acquisition of a subsidiary with liabilities arising from transactions involving only the raising of finance
A4 Presentation and disclosure in financial statements (IFRS 18)	Scope of the requirement to disclose expenses by nature
A4 Presentation and disclosure in financial statements (IFRS 18)	Classification of income and expenses from factoring transactions – example
A4 Presentation and disclosure in financial statements (IFRS 18)	Classification of a foreign exchange difference from an intragroup monetary liability (or asset) – example

Chapter	Deloitte guidance title
A4 Presentation and disclosure in financial statements (IFRS 18)	Classification of gains and losses on a derivative managing a net foreign currency exposure – example
A4 Presentation and disclosure in financial statements (IFRS 18)	Subtotals of income and expenses relating to reportable segments as MPMs
A17 Leases	Economic benefits from use of a battery under an offtake arrangement - example
A21 Statement of cash flows	Restrictions on the use of cash - example (entities that have adopted IFRS 18)
A21 Statement of cash flows	Disclosures that meet the objective in IAS7:44A (entities that have adopted IFRS 18)
A38 Agriculture	Subsequent expenditure on biological assets (entities that have adopted IFRS 18)



Updates to Deloitte iGAAP manual

Chapter	Deloitte guidance title
E8 Climate-related disclosures	Emission factors used to estimate GHG emissions
F4 The EU Taxonomy (amended January 2026)	Application of 10 per cent materiality threshold exemption – example
F4 The EU Taxonomy (amended January 2026)	Inclusion of exposures to entities not in the scope of CSRD in a financial entity's KPIs
F12 Own Workforce (ESRS S1)	Measurement of the components of annual total remuneration

Amended Deloitte guidance

Chapter	Deloitte guidance title
B8 Recognition and derecognition	Derecognition of a financial liability settled through electronic transfer of cash (entities that have not yet adopted the May 2024 amendments to IFRS 9 and IFRS 7)
B8 Recognition and derecognition	Cheques issued as settlement for a financial liability (entities that have adopted the May 2024 amendments)
B8 Recognition and derecognition	Cheques issued at the point of purchase – example (entities that have adopted the May 2024 amendments)



Deloitte corporate reporting publications

Publication date	Description
8 July 2026	<i>IFRS on Point</i>—June 2026
14 July 2026	<i>iGAAP in Focus</i>—Closing Out (July 2026)
16 July 2026	<i>iGAAP in Focus</i>—European Commission adopts voluntary standard for sustainability reporting

Publication date	Description
29 July 2026	<i>Adoption of IFRS Sustainability Disclosure Standards by jurisdiction</i> (updated July 2026)
3 August 2026	<i>iGAAP in Focus</i>—EFRAG publishes exposure draft on ESRs for certain non-EU entities



Comment letters

	Description	Receiving party	Comment letter submitted/deadline
Comment letters submitted	Exposure Draft—Proposed Amendments to the SASB Standards and IFRS S2 ‘Industry-based Guidance’	ISSB	24 July 2026
Comment letters pending	Proposed IFRS Taxonomy Update 2025—General Improvements	IASB	7 September 2026
	Exposure Draft—IPSAS Practice Statement, Making Materiality Judgments	IPSASB	28 August 2026
	Exposure Draft—Consolidation Exception (Proposed amendments to the IFRS for SMEs Accounting Standard)	IASB	9 September 2026
	Tentative Agenda Decision—Presentation of Operating 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—Control Assessment for a Single-investor Fund (IFRS 10)	IFRS IC	9 September 2026
	Tentative Agenda Decision—Labels of Subtotals (IFRS 18)	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



Comment letters

Description	Receiving party	Comment letter submitted/deadline
Tentative Agenda Decision—Management-defined Performance Measures—Hypothetical Income and Expenses (IFRS 18)	IFRS IC	9 September 2026
Tentative Agenda Decision—Management-defined Performance Measures—Public Communications (IFRS 18)	IFRS IC	9 September 2026
Proposed IFRS Taxonomy Update 2025—Regulatory Assets and Regulatory Liabilities, Translation to a Hyperinflationary Presentation Currency and Amendments to IFRS 19	IASB	14 September 2026
Proposed IFRS Taxonomy Update 2024—Amendments to Greenhouse Gas Emissions Disclosures	ISSB	28 September 2026
Exposure Draft—European Sustainability Reporting Standards for Certain Non-EU Undertakings in Accordance with Article 40a of the Accounting Directive	EFRAG	31 October 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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