



## IFRS as adopted by the European Union

Below is a list of new and amended standards and interpretations that become effective in 2025 for application in the European Union. In addition, the new and revised standards and interpretations which have been published but which are not yet applicable in 2025 in the EU are enclosed as well.

The list is available in [English](#), in [Dutch](#) and in [French](#).

The below list is being provided for information and translation purposes only. Since the information provided is permanently subject to change, please consult the [EFRAG website](#) to get the most recent EU endorsement status.

For more detailed explanations on the changes, refer to our [IAS Plus website](#). The overview on IAS Plus is updated on a quarterly basis.

Further information is available on [IAS Plus](#):

- [IFRS illustrative financial statements 2025 \(iasplus.com\)](#)<sup>1</sup>  
Appendix 1 of this document highlights the areas of the model financial statements potentially affected by climate change  
Appendix 2 :Early application of the Amendments to IFRS 9 and IFRS 7 titled Amendments to the Classification and Measurement of Financial Instruments  
Appendix 3: Early application of the Amendments to IFRS 9 and IFRS 7 titled Contracts Referencing Nature-dependent Electricity
- [IAS 34](#)<sup>2</sup> [Interim Financial Reporting disclosure compliance checklist](#)
- [Disclosure checklist](#)<sup>3</sup> for 2023

<sup>1</sup> Latest version available to this date; Published on 25 November 2025

<sup>2</sup> Latest version available to this date; Published on the 3<sup>rd</sup> of July 2023

<sup>3</sup> Latest version available to this date; Published on the 3<sup>rd</sup> of July 2023. Please note that, from 2024 onwards, the Excel disclosure checklist has been discontinued. Please contact your local Deloitte office for information on how to get access to the new checklist.

# IFRS as adopted by the European Union (English)

## **Standards and interpretations applicable for the annual period beginning on or after 1 January 2025**

- Amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability*

## **Standards and interpretations published, but not yet applicable for the annual period beginning on 1 January 2025**

- IFRS 18 *Presentation and Disclosure in Financial Statements* (applicable for annual periods beginning on or after 1 January 2027, but not yet endorsed in the EU)
- IFRS 19 *Subsidiaries without Public Accountability – Disclosures* (applicable for annual periods beginning on or after 1 January 2027, but not yet endorsed in the EU)
- Amendments to IFRS 9 and IFRS 7 *Classification and Measurement of Financial Instruments* (applicable for annual periods beginning on or after 1 January 2026)
- Annual Improvements – *Volume 11* (applicable for annual periods beginning on or after 1 January 2026)
- Amendments to IFRS 9 and IFRS 7 *Contracts Referencing Nature-dependent Electricity* (applicable for annual periods beginning on or after 1 January 2026)
- Amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency* (applicable for annual periods beginning on or after 1 January 2027, but not yet endorsed in the EU)

# IFRS zoals goedgekeurd binnen de Europese Unie (Nederlands)

## Standaarden en interpretaties toepasbaar voor het boekjaar beginnend op of na 1 januari 2025

- Aanpassingen aan IAS 21 *De gevolgen van wisselkoerswijzigingen: Gebrek aan inwisselbaarheid*

## Standaarden en interpretaties gepubliceerd, maar nog niet van toepassing voor het boekjaar beginnend op 1 januari 2025

- IFRS 18 *Presentatie en toelichting in de jaarrekening* (toepasbaar voor boekjaren vanaf 1 januari 2027 maar nog niet goedgekeurd binnen de Europese Unie)
- IFRS 19 *Dochterondernemingen zonder publieke verantwoordingsplicht – Toelichtingen* (toepasbaar voor boekjaren vanaf 1 januari 2027 maar nog niet goedgekeurd binnen de Europese Unie)
- Aanpassingen aan IFRS 9 en IFRS 7 *Classificatie en waardering van financiële instrumenten* (toepasbaar voor boekjaren vanaf 1 januari 2026)
- Jaarlijkse Verbeteringen – *Volume 11* (toepasbaar voor boekjaren vanaf 1 januari 2026)
- Aanpassingen aan IFRS 9 en IFRS 7 *Contracten die verwijzen naar van de natuur afhankelijke elektriciteit* (toepasbaar voor boekjaren vanaf 1 januari 2026)
- Aanpassingen aan IAS 21 *De gevolgen van wisselkoerswijzigingen – Vertaling naar een presentatiemunteenheid van een hyperinflatoire economie* (toepasbaar voor boekjaren vanaf 1 januari 2027 maar nog niet goedgekeurd binnen de Europese Unie)

# Normes IFRS adoptées par l'Union européenne (Français)

## Normes et interprétations applicables pour la période annuelle ouverte à compter du 1 janvier 2025

- Amendements à IAS 21 *Effets des variations des cours des monnaies étrangères : Absence de Convertibilité*

## Normes et interprétations émises, mais non encore applicables pour la période annuelle ouverte à compter du 1 janvier 2025

- IFRS 18 *Présentation et informations à fournir dans les états financiers* (applicable pour les périodes annuelles ouvertes à compter du 1 janvier 2027 mais non encore adoptée au niveau européen)
- IFRS 19 *Filiales n'ayant pas d'obligation d'information du public : Informations à fournir* (applicable pour les périodes annuelles ouvertes à compter du 1 janvier 2027 mais non encore adoptée au niveau européen)
- Amendements à IFRS 9 et IFRS 7 *Classement et évaluation des instruments financiers* (applicables pour les périodes annuelles ouvertes à compter du 1 janvier 2026)
- Améliorations annuelles – *Volume 11* (applicables pour les périodes annuelles ouvertes à compter du 1 janvier 2026)
- Amendements à IFRS 9 et IFRS 7 *Contrats faisant référence à l'électricité produite à partir de sources naturelles* (applicables pour les périodes annuelles ouvertes à compter du 1 janvier 2026)
- Amendements à IAS 21 *Effets des variations des cours des monnaies étrangères : Conversion en monnaie de présentation hyperinflationniste* (applicable pour les périodes annuelles ouvertes à compter du 1 janvier 2027 mais non encore adoptés au niveau européen)



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