

September 2025

**Observations on selected
corporate reporting issues –
years ending on or
after 31 December 2025**



Vision

Public trust and confidence in quality auditing and accounting



Mission

Upholding quality corporate reporting and an accountable profession

Our Values



Excellence

Striving to be
the best we
can be



Independence

Regulating
impartially and
objectively



Integrity

Being
trustworthy and
respectful

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1 Reporting environment

1.1 Introduction

In its role as Ireland's accounting enforcer, IAASA is tasked with examining:

- the annual financial statements and half-yearly financial reports of certain entities to ensure that those reports comply with the relevant reporting framework (i.e., International Financial Reporting Standards (IFRS) or Financial Reporting Standards (FRS) issued by the Financial Reporting Council), and
- the sustainability statements of those entities (where applicable) to ensure that those reports comply with the relevant reporting framework (i.e., European Sustainability Reporting Standards (ESRS) and the Taxonomy Regulation (i.e., Regulation (EU) 2020/852)).

In publishing this *Observations* Paper, IAASA hopes to assist issuers in preparing high quality corporate reports by offering observations on selected corporate reporting topics.

1.2 Uncertainty and mixed messages in the economic outlook

Domestic economy remains robust ... but risks have risen



Despite GDP volatility, driven by some multinational-dominated sectors, the domestic economy remains robust, thanks to strong labour market performance, but risks have risen. Fiscal prudence is required to address spending pressures from ageing, infrastructure gaps, climate change and housing investment. Enhancing the fiscal framework, boosting spending efficiency, and diversifying tax revenues would improve long-run fiscal sustainability. In the context of a rapidly increasing population and rising capacity constraints, addressing investment needs requires effective prioritisation and sequencing across sectors and type of projects. Reducing labour and skills shortages, lowering legal costs, and further easing administrative burdens on businesses would help maintain cost competitiveness. While Ireland has well-developed climate change mitigation and adaptation frameworks, a shift from planning to implementation is needed. Recent policy measures have spurred housing completions, but continued imbalances between housing supply and demand reflect structural impediments to a well-functioning housing market. Reforming the tax system to ensure its neutrality across housing tenure types and increase the supply of serviced land, improving the planning and permitting process, increasing housing density, and lowering costs and improving productivity in the construction sector are key to boosting housing supply. Ensuring adequate supply and funding for the construction and operation of social housing should also be prioritised.

[OECD Economic Surveys: Ireland](#), 12 February 2025

Reducing greenhouse gas emissions and adapting to climate change



Ireland has ambitious climate targets, including cutting greenhouse gas emissions by 51% from 2018 levels by 2030 and climate neutrality by 2050. However, the speed of implementation and compliance with sectoral limits should improve to meet intermediate targets. The expansion of renewable electricity will be key to lowering dependence on fossil fuels to support the green transition and boost energy security. Electricity demand is projected to increase due to data centres and the electrification of heating and transport, which requires improved flexibility and demand management. Given the high share of transport, buildings and agriculture in Irish greenhouse emissions, reducing emissions in these sectors should be prioritised. Carbon taxation should also be made more uniform across sectors. It will also be important to build on the new national adaptation framework to increase resilience to extreme events by standardising monitoring and risk assessment.

[OECD Economic Surveys: Ireland](#), 12 February 2025

Uncertainty generated by changing stance on tariffs



Most of the key indicators for the Irish economy continue to point to its ongoing strength and expansion. However, the uncertainty generated by the Trump administration's changing stance on tariffs is dampening sentiment internationally and has prompted many downward revisions to global growth forecasts.

[ESRI Quarterly Economic Commentary](#), Summer 2025

Slower pace of domestic growth amid trade tensions and global uncertainty



With the global economic backdrop continuing to shift, heightened uncertainty remains a consistent feature shaping the outlook for the Irish economy. As a small, open economy with significant trading and investment relationships with the US and EU, Ireland is experiencing, and can be expected to further experience, the fallout from changing geoeconomic relationships and priorities. During this transition, parsing through events, announcements and data to extract meaningful signals on the prospects for the various sectors of the economy will remain difficult. However, with near-to-medium term headwinds for economic activity from both international and domestic sources, opportunities arise for domestic policy to build long-term resilience in the economy and public finances by bolstering the supply side of the economy.

[Central Bank of Ireland Quarterly Bulletin No. 2/2025](#), June 2025

In short, the economic backdrop remains uncertain. This uncertainty will need to be considered by preparers of corporate reports in the 2025 reporting season.

2 Sustainability reporting

The [Corporate Sustainability Reporting Directive](#) (CSRD) is a European Union (EU) regulation that requires certain entities to report on their environmental, social, and governance (ESG) impacts, risks, and opportunities.

The CSRD reporting requirements are underpinned by European Sustainability Reporting Standards (ESRSs) which set out specific disclosure obligations. ESRSs are a set of rules, developed by the [European Financial Reporting Advisory Group](#) (EFRAG) and adopted by the European Commission, that set out how certain entities in the EU report on their ESG impacts. These standards aim to ensure consistent, comparable, and relevant sustainability disclosures across the EU.

Impacted entities:

- must report annually on a range of ESG matters, such as climate change, pollution, biodiversity, resource use and the treatment of workers in the value chain, and
- are required to conduct a double materiality assessment (DMA), which considers both the impact of sustainability issues on the entity itself and the entity's impact on the environment and society.

Issuers will be aware of the on-going negotiations at European level to amend CSRD and the ESRSs. Negotiations are not expected to conclude until the end of 2025 and, therefore, transposition of agreed changes will take place in 2026. As such, the requirements that were in place for reporting on 2024 year ends will remain the same for 2025 year ends.

IAASA performed unlimited examinations of the sustainability statements of three issuers in 2025 and undertook a focussed examination of a fourth statement.

2025 was the first year in which issuers were required to publish sustainability reports and issuers did so without the benefit of (i) prior period statements, or (ii) insights into the sustainability statements of other issuers. Recognising this early stage in reporting and acknowledging that it will take some time for best practise to emerge and taking account of stakeholder feedback on the first sustainability statements, IAASA anticipates that there may be substantial changes to the sustainability reports to be published in early 2026.

For the next cycle of examinations, IAASA anticipates that it will:

- undertake a minimum of two unlimited examinations of the sustainability statements of issuers in 2026
- focus on the connectivity between the sustainability statement and the financial report, and
- continue to evaluate the double materiality assessment (DMA).



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should:

- monitor developments on CSRD and ESRSs amendments, and
- consider the format and content of sustainability reports as best practice emerges

3 Financial reporting

3.1 Uncertainties in the economic outlook

It is expected that geopolitical risks and uncertainties will be significant considerations in the preparation of 2025 financial statements due to the impact of such risks and uncertainties on performance, financial position and cash flows.

These risks and uncertainties have led to volatility in energy and commodity prices, supply chain disruptions and shifting global trade patterns. These developments could have direct financial reporting implications, including, but by no means limited to:

- asset impairments,
- provisions
- contingent liabilities, and
- recoverability of deferred tax assets (see section 3.4 below).

Issuers should scrutinise the judgements, assumptions and estimations made when preparing the financial statements.

Issuers should ensure that they provide entity-specific disclosures to ensure that users of the financial statements receive relevant information that enables them to understand the issuer's performance, financial position and cash flows.

Asset impairments

Changes in the environment in which issuers operate (e.g., imposition of tariffs) may provide indications that an asset or group of assets may be impaired.

IAASA will examine the judgements, assumptions and value-in-use calculations made by issuers, together with business plans, to ensure they reflect management's best estimates regarding developments that may have not previously been considered in financial plans approved by management.

IAS 36 *Impairment of Assets* requires specific disclosures about the measurement of impaired assets (or group of assets).

Where the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a cash-generating unit (CGU) (or group of CGUs) is significant (in comparison to the total carrying amount of goodwill or intangible assets with indefinite useful lives), issuers are reminded that IAS 36.134(a) – (f) set out disclosure requirements to be provided for each CGU (or group of CGUs).

IAASA has previously identified an instance where an issuer failed to provide all the required disclosures for a significant CGU.

IAASA encourages issuers to carefully consider whether any CGUs (or group of CGUs) are significant and, if so, to ensure each of the disclosure requirements are met.

IAASA has examined and will continue to examine issuers' value-in-use calculations and cash flow projections, challenge assumptions made and challenge the basis of calculation of recoverable amounts.

Provisions

It is noted that trade agreements or indeed trade disputes/disruption could impact issuers liabilities, obligating events, legal and constructive obligations.

In these circumstances, issuers need to assess whether such matters meet the criteria for recognising a provision for onerous contracts in accordance with paragraph 14 of IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*.

IAASA has examined and will continue to examine issuers' rationale for the recognition or non-recognition of provisions. IAASA will examine whether the timing of recognition of a provision was reflected in the correct reporting period.

Contingent liabilities

As noted in our 2024 *Observations* paper, IAASA undertakes on-going research on issuers' activities to identify corporate reporting matters and risks facing the issuer and that may impact on IAASA's examinations.

IAASA has engaged with issuers and will continue to engage with issuers to determine whether matters such as investigations or legal cases meet the criteria for recognition and/or disclosure as a provision or contingent liability.

Issuers should refer to paragraphs 10, 28 and 86 of IAS 37 *Provisions, Contingent Liabilities and Contingent Assets* in this regard.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should consider:

- (a) the disclosures requirements of IAS 36.134(a) – (f), particularly in the context of the geopolitical risks and uncertainties,
- (b) the recognition criteria for a provision in accordance with IAS 37.14, and
- (c) IAS 37.10, IAS 37.28 and IAS 37.86 in the context of provisions and contingent liabilities.

They should also consider the overall disclosures required by paragraphs 112(c), 122 and 125 of IAS 1 *Presentation of Financial Statements*.

3.2 Post model adjustments

IAASA has previously highlighted the importance for financial institutions to consider the requirements of paragraph 35G(c) of IFRS 7 *Financial Instruments: Disclosures*.

IAASA has engaged with financial institutions on post model adjustments (PMAs) with a focus on (i) specific PMA calculations, (ii) impacts of PMAs on staging, (iii) why PMAs were not incorporated into the core expected credit loss (ECL) model, (iv) why sensitivity disclosures did not incorporate PMAs, and (v) details on future model development plans, where applicable, to address the model's performance issues that resulted in the PMAs. IAASA has received undertakings to enhance disclosures in these areas.

In an environment marked by heightened geopolitical risks and uncertainties allied to the accelerating digital transformation of financial services, ECL models must remain responsive and risk sensitive. Where existing models fall short in capturing new and emerging risks, such as those associated with climate change or cyber threats, PMAs serve as a critical mechanism to bridge these gaps. Disclosures related to PMAs must be transparent and sufficiently detailed, enabling users to understand the underlying rationale, the nature of the adjustments, and their impact on credit risk assessment and provisioning.

Furthermore, IAASA notes that different borrowers may be impacted differently, and financial institutions should consider paragraphs B5.5.1 and B5.5.4 of IFRS 9 *Financial Instruments* for risks associated with specific sectors when considering collective or individual assessments.

Accounting for expected credit losses under IFRS 9 and the related disclosures in IFRS 7, particularly those relating to data limitations and emerging macroeconomic and geopolitical risks, remains an area of regulatory focus for IAASA.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should consider:

- (a) the requirements of IFRS 7.35G(c), and
- (b) paragraphs B5.5.1 and B5.5.4 of IFRS 9 for risks associated with specific sectors.

3.3 Global minimum tax (GloBE rules)

Global minimum taxation aims to reduce incentives for profit shifting by limiting tax competition amongst countries by ensuring multinational enterprises and large-scale domestic groups with consolidated revenues above €750m in at least two of the last four years, pay a minimum effective corporate tax rate of 15%.

Pillar Two applies if a jurisdiction in which the group operates has passed the rules into national legislation. The Pillar Two rules have been enacted in Ireland as of December 2023 and took effect for accounting periods beginning on or after 31 December 2023.

Amendments made by the International Accounting Standards Board (IASB) in 2023 to IAS 12 *Income Taxes* gave entities a temporary exemption from the requirements to recognise and disclose deferred tax assets and liabilities arising from the implementation of the GloBE rules.

Disclosure is required for the potential exposure to, and impact of Pillar Two on current taxes.

Paragraphs 88A to 88C of IAS 12 outline the targeted disclosure requirements for affected entities. These entities are required to disclose:

- that they have applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes,
- their current tax expense (income) related to Pillar Two income taxes, and
- during the period between the legislation being enacted or substantively enacted but not yet in effect, they shall disclose known or reasonably estimable information that helps users of financial statements understand the entity's exposure to Pillar Two income taxes arising from that legislation.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees are reminded that, although legislative provisions are in place, as the GloBE rules consist of entirely new taxes with a unique tax base, and the impact should be carefully assessed. The IAS 12 requirements should be fully considered in preparing financial statements.

3.4 Deferred tax assets

IAS 12.34 states that deferred tax assets (DTAs) shall be recognised for unused tax losses and unused tax credits to the extent that it is probable that the future taxable profit will be available against which they can be utilised.

European Securities and Markets Authority (ESMA)'s Public Statement on IAS 12 [*Considerations on recognition of deferred tax assets arising from the carry-forward of unused tax losses*](#) set out its expectations regarding the application of the requirements relating to the recognition, measurement and disclosure of DTAs arising from unused tax losses.

Geopolitical risks and uncertainties can adversely affect the future profitability outlook for issuers. This, in turn, may cast doubt on the recoverability of DTAs.

Where applicable, issuers are also reminded of the obligation under IAS 12.82 to disclose the nature of the evidence supporting the recognition of DTAs. This may include forward-looking assumptions about future profitability, tax planning strategies and the expected timing of reversal of temporary differences.

IAASA continues to examine issuers' judgements related to the recognition, measurement, re-measurement and disclosure of DTAs and IAASA has challenged issuers regarding:

- the basis for the key DTA assumptions underpinning the forecast of future taxable profits that will result in the DTAs being recovered over an extended period of time (years),
- the recognition of DTAs where the issuer has a recent history of losses, and
- the recognition of DTAs where the issuer has not achieved profit forecasts.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should exercise close scrutiny in the recognition, measurement, re-measurement and disclosure of material deferred tax assets arising from unused tax losses where the issuer has a history of recent trading losses and in the light of current geopolitical uncertainties.

3.5 Impairment of non-financial assets

IAASA's *Observations* paper in earlier years highlighted the specific disclosures required for CGU's and consideration of changes to climate risk on impairments.

As geopolitical and economic uncertainty continues to heighten, IAASA reminds issuers of the importance of considering impairment across assets or groups of assets and, where cash flow projections are used, an in-depth analysis of the assumptions underpinning the cash flow projections should be conducted taking into account recent developments.

Paragraph 33 of IAS 36 *Impairment of Assets* sets out how an entity shall measure its value-in-use calculations. Assumptions need to be reasonable, supportable and representative of management's best estimate of the set of economic conditions that will exist over the remaining useful life of the asset or CGU.

IAASA reminds issuers of the disclosure requirements of IAS 36.134, IAS 1.125 and IAS 1.129. Disclosure is required of key assumptions and management's approach to determining the values. Sensitivity disclosures should also be considered particularly where it is reasonably possible that a change in the key assumption would cause the carrying amount of a CGU to exceed the recoverable amount.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should consider the impact of recent geopolitical developments on impairments applying the disclosure requirement of IAS 36.134, IAS 1.125 and IAS 1.129.

IAASA encourages issuers to continue to monitor geopolitical developments and to consider the IAS 10 *Events after the Reporting Period* implications should changes occur.

3.6 Contracts referencing nature-dependent electricity

A contract referencing nature-dependent electricity (CRNE) is an agreement, often structured as a power purchase agreement (PPA), where the amount of electricity involved is variable as it depends on uncontrollable nature conditions such as wind or sunlight.

Issuers may enter into these contracts to meet certain sustainability goals in the transition to renewable energy sources and to manage costs by hedging against market volatility.

With the rise in the use of CRNEs, the risks associated with such contracts and the complexity of related cash flows, the IASB has issued amendments to IFRS 7 and IFRS 9¹. The amendments aim to improve the presentation and transparency of such contracts in financial statements. They create consistency in financial reporting practices by considering the application of 'own use' in IFRS 9.2.4.

The scope includes both physically and virtually settled contracts but does not extend to renewable energy certificates (RECs) [IFRS 9.BC2.17I refers] or contracts involving biofuels [IFRS 9.BC2.17G refers] or other energy sources with predictable outcomes.

For issuers that are net purchasers of electricity over a reasonable period (not exceeding 12 months) [IFRS 9.B2.8 refers], the amendments provide clarity on the 'own use' exception and add flexibility to hedge accounting [IFRS 9.6.10.1 and 6.10.2 refer]. Furthermore, enhanced qualitative and quantitative disclosures concerning CRNEs including risks, commitments and performance impacts shall be disclosed [IFRS 7.30A, 30B and 30C refer].

These targeted amendments help mitigate profit or loss volatility by permitting hedge accounting for variable volumes, while the enhanced disclosure requirements improve users' understanding of the financial implications of CRNEs.

The amendments are effective for annual reporting periods beginning on or after 1 January 2026, with early application permitted.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should consider the impact, if any, of the amendments to IFRS 7 and IFRS 9.

¹ Contracts Referencing Nature-dependent Electricity Amendments to IFRS 9 and IFRS 7

3.7 IFRS 17 *Insurance Contracts*

IFRS 17 applies to accounting for all insurance contracts; it is not limited to entities whose main business is that of insurance.

IFRS 17 establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard. The objective of IFRS 17 is to ensure that an entity provides relevant information that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows.

ESMA's paper [From Black Box to Open Book](#) provided an overview of the observations and recommendations of ESMA and European accounting enforcers regarding the application of IFRS 17 requirements. ESMA noted that, although explicitly not required by IFRS 17, all issuers included in its sample disclosed the quantitative impact of the IFRS 17 application on the financial statements.

ESMA also observed that disclosures related to accounting policies, judgements and estimates were often not entity-specific or, in limited cases, missing.

ESMA urged issuers to increase the level of transparency in regard to accounting policies, judgements and estimates in relation to insurance contracts.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees are reminded that IFRS 17 applies to all entities that have insurance contracts and disclosures are required to be transparent and entity specific.

3.8 Segment reporting

Identification of operating segments and Chief Operating Decision Maker (CODM)

The identification of operating segments has implications on the recognition and measurement of impairments as operating segments are used to determine the level at which impairment testing is performed. For example, goodwill acquired in a business combination must be allocated to each of the acquirer's CGUs or group of CGUs. Each CGU to which the goodwill is allocated shall:

- represent the lowest level within the entity at which the goodwill is monitored for internal management purposes, and
- not be larger than an operating segment as defined by paragraph 5 of IFRS 8 *Operating Segments* before aggregation.

This requirement – which is set out in IAS 36.80 – results in goodwill being tested for impairment at a level that reflects the way an issuer manages its operations and with which the goodwill would naturally be associated [IAS 36.82].

Correctly identifying the person or group of people who carry out the function of the CODM is one of the steps that assists issuers in correctly identifying their operating segments.

IAASA continues to examine and challenge issuers' disclosures of their operating segments and, in particular, has reviewed the CODM reporting packages to ensure that they are reporting the segments that correspond to their internal management reports.

IAASA has requested certain issuers to amend/update their disclosures to reflect the appropriate person(s) who perform the function of CODM.

General disclosures under IFRS 8

All entities applying IFRS 8 are required to disclose general information about reportable segments – factors used to identify the entity's reportable segments, the judgements made by management in applying the aggregation criteria, and the types of products and services from which each reportable segment derives its revenues [IFRS 8.22].

IAASA has identified instances where issuers have failed to fully disclose such information in their financial statements. Issuers are reminded that where the necessary information is not available and the cost to develop it would be excessive, that fact should be disclosed.

Segment disclosures and reconfiguration of business operations

When issuers reconfigure their business operations, IAASA reminds them to reconsider (i) the information that is regularly reviewed by the CODM, and (ii) the identification of the CODM. Where there are changes to existing operating segments, issuers must consider the requirements of IFRS 8 and, in particular, paragraphs 29 and 30.

IAASA intends to continue to examine issuers' disclosures on operating segments and will continue to examine the information that the CODM reviews to assess performance and allocate resources.

IFRS IC Agenda Decision: Disclosure of Revenues and Expenses for Reportable Segments (IFRS 8 *Operating Segments*)²

This IFRS IC³ Agenda Decision was published in July 2024. IFRS 8.23 requires an entity to disclose certain specified income and expense items (regardless of whether they are separately provided to or

² Link to IFRS IC is here <https://www.ifrs.org/content/dam/ifrs/supporting-implementation/agenda-decisions/2024/disclosure-revenues-reportable-segments-jul-2024.pdf>

³ IFRS Interpretations Committee

reviewed by the CODM) if they are included within the segment profit measure that is provided to the CODM.

Material items of income and expense that need to be disclosed in accordance with IFRS 8.23(f) are not limited to only unusual or non-recurring items. Issuers should consider whether segment disclosure should include material specified amounts such as cost of sales or depreciation and amortisation when these amounts are included in the calculation of the segment measure of profit or loss even if they are not provided to the CODM for review on a stand-alone basis.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should:

- (a) comply in full with the requirements of IFRS 8.22 to provide a clear picture to users of the financial statements,
- (b) consider the impact of any changes in management reporting and the structure of the internal organisation to identify the appropriate person or persons who perform the CODM function, and
- (c) consider the impact that IFRS IC Agenda Decision on their segment disclosures.

3.9 IFRS developments

A summary of new IFRSs and amendments to IFRSs with effective dates from 2025 are set out below.

	EU endorsed?	IASB effective date
IFRS 18 – <i>Presentation and Disclosure in Financial Statements</i>	✗	1 January 2027
IFRS 19 – <i>Subsidiaries without Public Accountability: Disclosures</i>	✗	1 January 2027
Annual Improvements Volume 11 (issued 18 July 2024) Amendments to IAS 21 <i>The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability</i> (issued 15 August 2023)	✓	1 January 2026
Contracts referencing nature-dependent electricity (CRNE) – Amendments to IFRS 9 and IFRS 7 (issued 18 December 2024)	✓	1 January 2026
Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7 (issued 30 May 2024)	✓	1 January 2026

IFRS 18 *Presentation and Disclosure in Financial Statements*

Subject to EU endorsement, which is expected in 2026, IFRS 18 will apply to reporting periods beginning on or after 1 January 2027, including 2027 half-yearly reports. Retrospective application will be required; accordingly, the provisions of IFRS 18 will apply to the 2026 comparatives included in 2027 reports. Entities applying IFRS 18 should, therefore, now be considering the impact of this standard so that the comparative information is captured and systems and processes can be adapted. Entities are reminded that there are specific reconciliation requirements in the year of adoption between the existing IAS 1 format and the new IFRS 18 format⁴.

IFRS 19 *Subsidiaries without Public Accountability: Disclosures*

This standard is effective for annual reporting periods on or after 1 January 2027, with earlier application permitted.

The standard specifies a reduced set of requirements for almost all existing IFRS accounting standard disclosures. Certain entities which are in scope can apply this IFRS instead of the disclosure requirements set out in the full suite of IFRS standards. It does not change recognition, measurement or presentation requirements as set out in other IFRS standards.



Matters for consideration by management, Directors, and Audit Committees

Management, Directors, and Audit Committees should assess the impact of these financial reporting changes and, particularly IFRS 18 which has universal application, and plan for their implementation.

⁴ Readers' attention is directed to IAASA's paper "*IFRS 18 – Presentation and Disclosure in Financial Statements*" (September 2024)

APPENDIX

IAASA'S CORPORATE REPORTING RELATED PUBLICATIONS

Readers may find it helpful to refer to other [IAASA corporate reporting related publications](#), available on the IAASA website, including:

Observations paper	Observations on selected financial reporting issues – years ending on or after 31 December 2024 (October 2024)
Financial reporting decisions	Financial reporting decision (June 2025) Financial reporting decision (June 2025) Financial reporting decision (April 2025) Financial reporting decision (March 2025) Financial reporting decision (May 2024)
Thematics	Sustainability-linked financing (September 2025) IFRS 18 – Presentation and Disclosure in Financial Statements (September 2024) EU Taxonomy for Sustainable Activities (May 2024)
Other publications	Financial reporting enforcement activities 2024 & 2023 (June 2025) Consultation paper – proposed revisions to and update of publication policy paper (May 2025) Outcome of financial statement examinations completed in 2024 (January 2025) Outcome of financial statement examinations completed in 2023 (January 2024)
Annual reports	2024 Annual Report (June 2025) 2023 Annual Report (June 2024)

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