
Emerging Economies Group meeting

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Project	IFRS 19 Subsidiaries without Public Accountability: Disclosures
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IFRS 19: *Subsidiaries without Public Accountability: Disclosures* (including the amendments issued in August 2025)

IFRS 19—at a glance

- A voluntary Standard for eligible subsidiaries that will permit applying IFRS Accounting Standards with reduced disclosure requirements
- IFRS 19 will simplify reporting systems and processes and thereby reduce the costs of preparing eligible subsidiaries' financial statements

How to apply IFRS 19

- IFRS 19 is a disclosure-only standard. It does not include:
 - recognition, measurement and presentation requirements
 - guidance on applying disclosure requirements
- For recognition, measurement and presentation requirements, a subsidiary will refer to the relevant IFRS Accounting Standard



Effective date

Annual reporting periods beginning on or after 1 January 2027, with earlier application permitted

Expected benefits of IFRS 19



Simplification of the reporting process reducing costs (including reporting and auditing costs)



Improved knowledge and application of IFRS Accounting Standards



Subsidiary's financial statements focused on their users' information needs



Systemic long-term benefits in the reporting ecosystem

Resources



[IFRS 19 *Subsidiaries without Public Accountability: Disclosures*](#)

[IFRS 19 Basis for Conclusions](#)

[IFRS 19 Effects Analysis](#)

[IFRS 19 Project Summary and Feedback Statement](#)

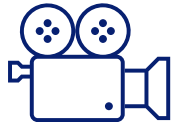
[IFRS 19 Disclosure Tracker](#)

[Launch video: Introducing IFRS 19](#)

[Implementing IFRS 19—Insights from Global Preparers and IASB members](#)

[Webcast series: IFRS 19 *Subsidiaries without Public Accountability: Disclosures*](#)

- Overview of IFRS 19
- A regulator's perspective – with William Biese from Mexican Financial Reporting Standard Setting Board
- A preparer's perspective – with Michael Stewart from Huawei



Get involved

Learn more

- Access [IFRS Accounting Standards](#)
- Explore materials for the [consistent application](#) of Standards
- Respond to [consultations](#)

Track progress

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