

DIFFERENCE
MAKERS

IFRS 19 – Subsidiaries without Public Accountability: Disclosure

Emerging Economies Group meeting
June 2026

Agenda reference: 7B



IFRS 19 – Subsidiaries without Public Accountability: Disclosure



Background

Issued: May 2024 by the IASB

Objective: **simplify** the preparation of subsidiaries' financial statements

permit eligible subsidiaries to apply the **recognition, measurement and presentation requirements** of IFRS Accounting Standards but with reduced disclosure requirements.

Who can apply: Subsidiaries **eligible** to apply IFRS 19 are those that:

- do **not have public accountability**; and
- have a **parent** (intermediate or ultimate) that applies IFRS Accounting Standards in their **consolidated financial statements** that are **available for public use**.

Effective Date: 1 January 2027. Earlier application is permitted

Purpose of the session: intended to facilitate **experience-sharing** across jurisdictions and to identify common themes, challenges and good practices.

To obtain input from members of the Emerging Economies Group (EEG) on:

- Uptake of IFRS 19 in respective jurisdictions
- Implementation experience, including key challenges encountered
- Adoption strategies applied by national standard setters

Questions to the EEG members:

- What implementation challenges have emerged to date?
- Which areas of reduced disclosures are proving most challenging in practice?
- How have preparers, auditors and regulators responded to IFRS 19?
- What adoption or endorsement strategy was applied in your jurisdiction?
- Was stakeholder consultation undertaken, and what feedback was received?
- What implementation support (guidance, training, FAQs) has been provided?

THANK YOU

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