

Issued Annotated

IFRS® Accounting Standards 2025



Issued Annotated

This is the official edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 31 December 2024. These Accounting Standards include changes that are not yet required at 1 January 2025. **This product is a printed bound volume.**

The IFRS Accounting Standards in this edition have been annotated with extensive cross-references, explanatory notes and IFRS Interpretations Committee agenda decisions to help users apply the Accounting Standards.

Readers seeking Accounting Standards required for financial periods beginning on 1 January 2025, including all Accounting Standards with an effective date on or before 1 January 2025, should refer to *IFRS® Accounting Standards—Required at 1 January 2025* and *The Annotated IFRS® Accounting Standards—Standards Required at 1 January 2025*.

New in this edition:

The documents and amendments in this edition are issued as at 31 December 2024 and include two new Accounting Standards and amendments to 37 Accounting Standards, issued in:

- IFRS 18 *Presentation and Disclosure in Financial Statements*
- IFRS 19 *Subsidiaries without Public Accountability: Disclosures*
- *Amendments to the Classification and Measurement of Financial Instruments*
- *Annual Improvements to IFRS Accounting Standards—Volume 11*
- *Contracts Referencing Nature-dependent Electricity*

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