

# IFRS<sup>®</sup> Accounting Standards 2026



## ePub Edition

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## Annotated Issued

This is the **official ePub edition** of the pronouncements of the International Accounting Standards Board as issued at 1 January 2026, annotated with extensive cross-references, explanatory notes and IFRS Interpretations Committee (IFRIC) agenda decisions to help users to apply the IFRS Accounting Standards.

IFRS Accounting Standards and amendments to IFRS Accounting Standards required for accounting periods beginning on 1 January 2026 (that is, all IFRS Accounting Standards with an effective date on or before 1 January 2026) are included in *IFRS<sup>®</sup> Accounting Standards—Required 1 January 2026* and in *The Annotated IFRS<sup>®</sup> Accounting Standards—Required 1 January 2026*.

This edition is presented in three parts, sold together as one set:

- Part A (Required IFRS Accounting Standards);
- Part B (Accompanying Guidance); and
- Part C (Bases for Conclusions).

Minor editorial corrections to Standards (including necessary updating) have also been made. A list of all such corrections is available at [www.ifrs.org/issued-standards/editorial-corrections/](https://www.ifrs.org/issued-standards/editorial-corrections/).

Agenda decisions published since 1 January 2025 have been added as annotations to IFRS 9, IFRS 15, IFRS 17, IAS 7, IAS 29, IAS 37 and IAS 38.

New and revised Standards, IFRIC Interpretations and practice statements are available to IFRS Digital subscribers on the IFRS Standards Navigator at <https://www.ifrs.org/issued-standards/list-of-standards/>.

Pagination:

- Part A is 2,400 pages;
- Part B is 1,120 pages; and
- Part C is 2,912 pages.

The three parts are 6,432 pages in total.

## New in this edition:

The documents and amendments in this edition are effective from 1 January 2026. They include the amendments to three IFRS Accounting Standards, issued in:

- *Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures*;
- *Translation to a Hyperinflationary Presentation Currency*; and
- the revised IFRS Practice Statement 1 *Management Commentary*.

*Disclosures about Uncertainties in the Financial Statements—Illustrative Examples*, issued in November 2025, is not included in this edition.