

Annotated Required

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



## ePub Edition

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This is the official ePub edition of the pronouncements of the International Accounting Standards Board as required at 1 January 2026, with extensive cross-references and other annotations.

**This edition does not contain IFRS Accounting Standards or changes to IFRS Accounting Standards with effective dates after 1 January 2026.** 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.

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/](http://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 2,271 pages;
- Part B is 1,083 pages; and
- Part C is 2,763 pages.

The three parts are 6,117 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 six Accounting Standards that were made by:

- *Amendments to the Classification and Measurement of Financial Instruments*;
- *Annual Improvements to IFRS Accounting Standards—Volume 11*;
- *Contracts Referencing Nature-dependent Electricity*; 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.

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