

Issued

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This is the **official ePub edition** of the pronouncements of the International Accounting Standards Board as issued at 1 January 2026, with an effective date on or before 1 January 2026.

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[®] Accounting Standards—Required 1 January 2026* and in *The Annotated IFRS[®] 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 these corrections is available at www.ifrs.org/issued-standards/editorial-corrections/.

New and revised Standards, IFRS Interpretation Committee 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 2,003 pages;
- Part B is 1,053 pages; and
- Part C is 2,853 pages.

The three parts are 5,909 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.

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