

Required

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



## ePub Edition

Publication due date: January 2026

Product code: 2237

Price: £105

## Required

This is the official ePub edition of the pronouncements of the International Accounting Standards Board (IASB) that are required for accounting periods beginning on or after 1 January 2026.

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

Standards and amendments issued by 31 December 2025 with an effective date after 1 January 2026 will be reproduced in *IFRS<sup>®</sup> Accounting Standards—Issued at 1 January 2026* and in *The Annotated IFRS<sup>®</sup> Accounting Standards—Issued at 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/](http://www.ifrs.org/issued-standards/editorial-corrections/).

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 1,877 pages;
- Part B is 1,039 pages; and
- Part C is 2,729 pages.

The three parts are 5,645 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.

For more information, email us at: [customerservices@ifrs.org](mailto:customerservices@ifrs.org)  
or call our customer services team on: +44 (0)20 7332 2730