

# THE EU ENDORSEMENT STATUS REPORT

30 SEPTEMBER 2025

**IASB/IFRIC documents not yet endorsed:**  
 [Revisions to this schedule are marked in **bold**.  
 Steps marked in green have been completed.]

	EFRAG draft endorsement advice	EFRAG endorsement advice	ARC Vote	When might endorsement be expected	IASB Effective date	Endorsement expected before the effective date
<b>IFRS STANDARDS<sup>1</sup> AND INTERPRETATIONS</b>						
IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i> (issued on 9 May 2024)	✓ 23/05/2025	✓ 25/09/2025			01/01/2027	
IFRS 18 <i>Presentation and Disclosure in Financial Statements</i> (issued on 9 April 2024)	✓ 15/11/2024	✓ 05/05/2025	✓ <b>15/09/2025</b>	<b>Q1 2026</b>	01/01/2027	▲
<b>AMENDMENTS</b>						
Amendments to IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i> (issued on 21 August 2025)	✓ 29/09/2025				01/01/2027	

The information shown is our current best estimate of the latest date for publication or endorsement, assuming endorsement is to occur.

<sup>1</sup> The EC has decided not to launch the endorsement process of the interim standard IFRS 14 *Regulatory Deferral Accounts* (issued on 30 January 2014) and to wait for the final IFRS Standard.

## IASB and IFRS IC documents that have been endorsed:

The IASB/IFRS IC documents that have been endorsed, their effective dates of application in the European Union, and the dates of endorsement and of publication in the Official Journal are set out in the table below.

The full list of documents endorsed by the EU can be found in the Official Journal of the European Union, which can be accessed [here](#) in the EUR-Lex.

IASB AND IFRS IC DOCUMENTS	EU effective date	Date of endorsement	Date of publication in the Official Journal
Annual Improvements Volume 11 (issued on 18 July 2024)	1 January 2026	9 July 2025	10 July 2025
Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7 (issued on 18 December 2024)	1 January 2026	30 June 2025	1 July 2025
Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7 (issued on 30 May 2024)	1 January 2026	27 May 2025	28 May 2025
Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates: Lack of Exchangeability (issued on 15 August 2023)	1 January 2025	12 November 2024	13 November 2024
Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures: Supplier Finance Arrangements (issued on 25 May 2023)	1 January 2024	15 May 2024	16 May 2024
Amendments to IAS 1 Presentation of Financial Statements: • Classification of Liabilities as Current or Non-current (issued on 23 January 2020); • Classification of Liabilities as Current or Non-current - Deferral of Effective Date (issued on 15 July 2020); and • Non-current Liabilities with Covenants (issued on 31 October 2022)	1 January 2024	19 December 2023	20 December 2023
Amendments to IFRS 16 Leases: Lease Liability in a Sale and Leaseback (issued on 22 September 2022)	1 January 2024	20 November 2023	21 November 2023
Amendments to IAS 12 Income taxes: International Tax Reform – Pillar Two Model Rules (issued on 23 May 2023)	Immediately and 1 January 2023 <sup>2</sup>	8 November 2023	9 November 2023
Amendments to IFRS 17 <i>Insurance contracts</i> : Initial Application of IFRS 17 and IFRS 9 – Comparative Information (issued on 9 December 2021)	1 January 2023	8 September 2022	9 September 2022

<sup>2</sup> Companies shall apply the exception immediately, but disclosure requirements are required for annual reporting periods beginning on or after 1 January 2023.

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
Amendments to IAS 12 <i>Income Taxes: Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i> (issued on 7 May 2021)	1 January 2023	11 August 2022	12 August 2022
Amendments to IAS 1 <i>Presentation of Financial Statements</i> and IFRS Practice Statement 2: Disclosure of Accounting policies (issued on 12 February 2021)	1 January 2023	2 March 2022	3 March 2022
Amendments to IAS 8 <i>Accounting policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates</i> (issued on 12 February 2021)	1 January 2023	2 March 2022	3 March 2022
IFRS 17 <i>Insurance Contracts</i> (issued on 18 May 2017); including Amendments to IFRS 17 (issued on 25 June 2020)	1 January 2023	19 November 2021	23 November 2021
Amendments to IFRS 16 <i>Leases: Covid-19-Related Rent Concessions beyond 30 June 2021</i> (issued on 31 March 2021)	1 April 2021	30 August 2021	31 August 2021
Amendments to IFRS 3 <i>Business Combinations</i> ; IAS 16 <i>Property, Plant and Equipment</i> ; IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> ; and Annual Improvements 2018-2020 (All issued 14 May 2020)	1 January 2022	28 June 2021	2 July 2021
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 <i>Interest Rate Benchmark Reform – Phase 2</i> (issued on 27 August 2020)	1 January 2021	13 January 2021	14 January 2021
Amendments to IFRS 4 <i>Insurance Contracts – deferral of IFRS 9</i> (issued on 25 June 2020)	1 January 2021	15 December 2020	16 December 2020
Amendment to IFRS 16 <i>Leases Covid 19-Related Rent Concessions</i> (issued on 28 May 2020)	1 June 2020	9 October 2020	12 October 2020
Amendments to IFRS 3 <i>Business Combinations</i> (issued on 22 October 2018)	1 January 2020	21 April 2020	22 April 2020
Amendments to IFRS 9, IAS 39 and IFRS 7: Interest Rate Benchmark Reform (issued on 26 September 2019)	1 January 2020	15 January 2020	16 January 2020
Amendments to IAS 1 and IAS 8: Definition of Material (issued on 31 October 2018)	1 January 2020	29 November 2019	10 December 2019
Amendments to References to the Conceptual Framework in IFRS Standards (issued on 29 March 2018)	1 January 2020	29 November 2019	6 December 2019
Annual Improvements to IFRS Standards 2015-2017 Cycle (issued on 12 December 2017)	1 January 2019	14 March 2019	15 March 2019

IASB AND IFRS IC DOCUMENTS	EU effective date	Date of endorsement	Date of publication in the Official Journal
Amendments to IAS 19: Plan Amendment, Curtailment or Settlement (issued on 7 February 2018)	1 January 2019	13 March 2019	14 March 2019
Amendments to IAS 28: Long-term Interests in Associates and Joint Ventures (issued on 12 October 2017)	1 January 2019	8 February 2019	11 February 2019
IFRIC 23 Uncertainty over Income Tax Treatments (issued on 7 June 2017)	1 January 2019	23 October 2018	24 October 2018
IFRIC 22 Foreign Currency Transactions and Advance Consideration (issued on 8 December 2016)	1 January 2018	28 March 2018	3 April 2018
Amendments to IFRS 9: Prepayment Features with Negative Compensation (issued on 12 October 2017)	1 January 2019	22 March 2018	26 March 2018
Amendments to IAS 40: Transfers of Investment Property (issued on 8 December 2016)	1 January 2018	14 March 2018	15 March 2018
Amendments to IFRS 2: Classification and Measurement of Share-based Payment Transactions (issued on 20 June 2016)	1 January 2018	26 February 2018	27 February 2018
Annual Improvements to IFRS Standards 2014-2016 Cycle (issued on 8 December 2016)	1 January 2017 / 1 January 2018	7 February 2018	8 February 2018
Amendments to IAS 7: Disclosure Initiative (issued on 29 January 2016)	1 January 2017	6 November 2017	9 November 2017
Amendments to IAS 12: Recognition of Deferred Tax Assets for Unrealised Losses (issued on 19 January 2016)	1 January 2017	6 November 2017	9 November 2017
Amendments to IFRS 4: Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (issued on 12 September 2016) <sup>3</sup>	1 January 2018	3 November 2017	9 November 2017
Clarifications to IFRS 15 Revenue from Contracts with Customers (issued on 12 April 2016)	1 January 2018	31 October 2017	9 November 2017
IFRS 16 Leases (issued on 13 January 2016)	1 January 2019	31 October 2017	9 November 2017
IFRS 9 Financial Instruments (issued on 24 July 2014)	1 January 2018	22 November 2016	29 November 2016

<sup>3</sup> The Commission Regulation (EU) 2017/1988 of 3 November 2017 states, "The Commission, however, considers that the amendments to IFRS 4 are not sufficiently broad in scope to meet the needs of all significant insurance entities in Union. In particular, the insurance sector within a financial conglomerate would not be eligible to defer the application of IFRS 9, which could put them at a competitive disadvantage. Therefore, the insurance sector of a financial conglomerate falling within the scope of Directive 2002/87/EC of the European Parliament and of the Council (3) should be allowed to defer the application of IFRS 9 until 1 January 2021."

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
IFRS 15 Revenue from Contracts with Customers (issued on 28 May 2014) including amendments to IFRS 15: Effective date of IFRS 15 (issued on 11 September 2015)	1 January 2018	22 September 2016	29 October 2016
Amendments to IFRS 10, IFRS 12 and IAS 28: Investment Entities – Applying the Consolidation Exception (issued on 18 December 2014)	1 January 2016	22 September 2016	23 September 2016
Amendments to IAS 27: Equity Method in Separate Financial Statements (issued on 12 August 2014)	1 January 2016	18 December 2015	23 December 2015
Amendments to IAS 1: Disclosure Initiative (issued on 18 December 2014)	1 January 2016	18 December 2015	19 December 2015
Annual Improvements to IFRSs 2012–2014 Cycle (issued on 25 September 2014)	1 January 2016	15 December 2015	16 December 2015
Amendments to IAS 16 and IAS 38: Clarification of Acceptable Methods of Depreciation and Amortisation (issued on 12 May 2014)	1 January 2016	2 December 2015	3 December 2015
Amendments to IFRS 11: Accounting for Acquisitions of Interests in Joint Operations (issued on 6 May 2014)	1 January 2016	24 November 2015	25 November 2015
Amendments to IAS 16 and IAS 41: Bearer Plants (issued on 30 June 2014)	1 January 2016	23 November 2015	24 November 2015
Amendments to IAS 19: Defined Benefit Plans: Employee Contributions (issued on 21 November 2013)	1 February 2015	17 December 2014	9 January 2015
Annual Improvements to IFRSs 2010–2012 Cycle (issued on 12 December 2013)	1 February 2015	17 December 2014	9 January 2015
Annual Improvements to IFRSs 2011–2013 Cycle (issued on 12 December 2013)	1 January 2015	18 December 2014	19 December 2014
IFRIC Interpretation 21 Levies (issued on 20 May 2013)	17 June 2014	13 June 2014	14 June 2014
Amendments to IAS 36: Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014	19 December 2013	20 December 2013
Amendments to IAS 39: Novation of Derivatives and Continuation of Hedge Accounting	1 January 2014	19 December 2013	20 December 2013
Amendments to IFRS 10, IFRS 12 and IAS 27: Investment Entities	1 January 2014	20 November 2013	21 November 2013

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
Amendments to IFRS 10, IFRS 11 and IFRS 12: Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities - Transition Guidance	1 January 2014	4 April 2013	5 April 2013
Annual Improvements to IFRSs 2009-2011 Cycle (issued by the IASB in May 2012)	1 January 2013	27 March 2013	28 March 2013
Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards - Government Loans	1 January 2013	4 March 2013	5 March 2013
Amendments to IFRS 7 Financial Instruments: Disclosures - Offsetting Financial Assets and Financial Liabilities	1 January 2013	13 December 2012	29 December 2012
Amendments to IAS 32 Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities	1 January 2013	13 December 2012	29 December 2012
Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards: Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters	1 January 2013	11 December 2012	29 December 2012
IFRS 10 Consolidated Financial Statements	1 January 2014	11 December 2012	29 December 2012
IFRS 11 Joint Arrangements	1 January 2014	11 December 2012	29 December 2012
IFRS 12 Disclosure of Interests in Other Entities	1 January 2014	11 December 2012	29 December 2012
IFRS 13 Fair Value Measurement	1 January 2013	11 December 2012	29 December 2012
IAS 27 Separate Financial Statements	1 January 2014	11 December 2012	29 December 2012
IAS 28 Investments in Associates and Joint Ventures	1 January 2014	11 December 2012	29 December 2012
Amendments to IAS 12 Income Taxes: Deferred Tax - Recovery of Underlying Assets	1 January 2013	11 December 2012	29 December 2012
IFRIC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	1 January 2013	11 December 2012	29 December 2012
Amendments to IAS 1 Presentation of Items of Other Comprehensive Income	1 July 2012	5 June 2012	6 June 2012
Amendments to IAS 19 Employee Benefits	1 January 2013	5 June 2012	6 June 2012

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
Amendments to IFRS 7 Financial Instruments: Disclosures –Transfers of Financial Assets	30 June 2011	22 November 2011	23 November 2011
Improvements to IFRSs (Issued by IASB in May 2010)	30 June 2010 / 31 December 2010	18 February 2011	19 February 2011
IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments	1 July 2010	23 July 2010	24 July 2010
Revised IAS 24 Related Party Disclosures	1 January 2011	19 July 2010	20 July 2010
Amendment to IFRIC 14 Prepayments of a Minimum Funding Requirement	1 January 2011	19 July 2010	20 July 2010
Amendments to IFRS 1 Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	1 July 2010	30 June 2010	1 July 2010
Amendments to IFRS 1 Additional Exemptions for First-time Adopters	1 January 2010	23 June 2010	24 June 2010
Amendments to IFRS 2 Group Cash-settled Share-based Payment Transactions	1 January 2010	23 March 2010	24 March 2010
Improvements to IFRSs (Issued by IASB in April 2009)	1 January 2010	23 March 2010	24 March 2010
Amendment to IAS 32 Financial Instruments: Presentation: Classification of Rights Issues	1 February 2010	23 December 2009	24 December 2009
Amendments to IFRIC 9 and IAS 39 Embedded Derivatives	1 January 2009	30 November 2009	1 December 2009
IFRIC 18 Transfers of Assets from Customers	1 November 2009	27 November 2009	1 December 2009
Amendment to IFRS 7 Improving Disclosures about Financial Instruments	1 January 2009	27 November 2009	1 December 2009
IFRIC 17 Distributions of Non-Cash Assets to Owners	1 November 2009	26 November 2009	27 November 2009
Revised IFRS 1 First Time Adoption of IFRS	1 January 2010	25 November 2009	26 November 2009
Amendment to IAS 39 Financial Instruments: Recognition and Measurement: Eligible Hedged Items	1 July 2009	15 September 2009	16 September 2009
Amendment to IAS 39 Reclassification of Financial Assets: Effective Date and Transition	13 September 2009	9 September 2009	10 September 2009
IFRIC 15 Agreements for the Construction of Real Estate	1 January 2010	22 July 2009	23 July 2009

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
Revised IFRS 3 Business Combinations	1 July 2009	3 June 2009	12 June 2009
Amendments to IAS 27 Consolidated and Separate Financial Statements	1 July 2009	3 June 2009	12 June 2009
IFRIC 16 Hedges of a Net Investment in A Foreign Operation	1 July 2009	4 June 2009	5 June 2009
IFRIC 12 Service Concession Arrangements	29 March 2009	25 March 2009	26 March 2009
Improvements to IFRSs (issued by the IASB in May 2008)	1 January 2009 / 1 July 2009	23 January 2009	24 January 2009
Amendments to IFRS 1 and IAS 27 Cost of an Investment in a Subsidiary, Jointly-Controlled Entity or Associate	1 January 2009	23 January 2009	24 January 2009
Amendments to IAS 32 and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation	1 January 2009	21 January 2009	22 January 2009
Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation	1 January 2009	17 December 2008	18 December 2008
IFRIC 14 IAS 19 The Limit of a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	1 January 2009	16 December 2008	17 December 2008
IFRIC 13 Customer Loyalty Programmes	1 January 2009	16 December 2008	17 December 2008
Amendment to IFRS 2 Share-Based Payment: Vesting Conditions and Cancellations	1 January 2009	16 December 2008	17 December 2008
Amendment to IAS 23 Borrowing Costs	1 January 2009	10 December 2008	17 December 2008
Amendments to IAS 39 and IFRS 7: Reclassification of Financial Instruments	17 October 2008	15 October 2008	16 October 2008
IFRS 8 Operating Segments	1 January 2009	21 November 2007	22 November 2007
IFRIC 11 IFRS 2: Group and Treasury Share Transactions	1 March 2008	1 June 2007	2 June 2007
IFRIC 10 Interim Financial Reporting and Impairment	1 November 2006	1 June 2007	2 June 2007
IFRIC 9 Reassessment of Embedded Derivatives	1 June 2006	8 September 2006	9 September 2006
IFRIC 8 Scope of IFRS 2	1 May 2006	8 September 2006	9 September 2006

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
IFRIC 7 Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	1 March 2006	8 May 2006	9 May 2006
Amendments to IAS 21 The Effect of Changes in Foreign Exchange Rates	1 January 2006	8 May 2006	9 May 2006
IFRS 7 Financial Instruments: Disclosures	1 January 2007	11 January 2006	27 January 2006
IFRIC 6 Waste Electrical and Electronic Equipment	1 December 2005	11 January 2006	27 January 2006
Amendments to IFRS 1 and IFRS 6	1 January 2006	11 January 2006	27 January 2006
Amendments to IAS 39 and IFRS 4 Financial Guarantee Contracts	1 January 2006	11 January 2006	27 January 2006
Amendment to IAS 1 Capital Disclosures	1 January 2007	11 January 2006	27 January 2006
Amendment to IAS 39 Cash Flow Hedge Accounting	1 January 2006	21 December 2005	22 December 2005
Amendment to IAS 39 The Fair Value Option	1 January 2005	15 November 2005 <sup>4</sup>	16 November 2005
IFRIC 5 Interests in Decommissioning Funds	1 January 2006	8 November 2005	24 November 2005
IFRIC 4 Determining whether an arrangement contains a lease	1 January 2006	8 November 2005	24 November 2005
Amendments to IAS 19 Actuarial Gains and Losses, Group Plans and Disclosures	1 January 2006	8 November 2005	24 November 2005
IFRS 6 Mineral Resources	1 January 2006	8 November 2005	24 November 2005
Amendment to IAS 39 Transition and Initial Recognition of Financial Assets and Financial Liabilities	1 January 2005	25 October 2005	26 October 2005
Amendment to SIC 12	1 January 2005	25 October 2005	26 October 2005
IFRIC 2 Members' Shares in Co-operative Entities and Similar Instruments	1 January 2005	7 July 2005	8 July 2005
IFRS 2 Share-based Payments	7 February 2005	4 February 2005	11 February 2005
Amendments to IASs 1, 2, 8, 10, 16, 17, 21, 24, 27, 28, 31, 33, and 40.	1 January 2005	29 December 2004	31 December 2004

<sup>4</sup> Two parts of IAS 39 were not endorsed in 2004. One of those parts was subsequently endorsed in December 2005 at the same time as Amendment to IAS 39: The Fair Value Option. The other part relates to hedge accounting.

<b>IASB AND IFRS IC DOCUMENTS</b>	<b>EU effective date</b>	<b>Date of endorsement</b>	<b>Date of publication in the Official Journal</b>
IAS 32 Financial Instruments: Disclosure and Presentation	1 January 2005	29 December 2004	31 December 2004
IFRIC 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities	1 January 2005	29 December 2004	31 December 2004
IFRS 5 Non-current Assets Held for Sale and Discontinued Operations	1 January 2005	29 December 2004	31 December 2004
IFRS 4 Insurance Contracts	1 January 2005	29 December 2004	31 December 2004
Amendments to IASs 36 and 38	1 January 2005	29 December 2004	31 December 2004
IFRS 3 Business Combinations	1 January 2005	29 December 2004	31 December 2004
IAS 39 Financial Instruments: Recognition and Measurement	1 January 2005	19 November 2004 <sup>5</sup>	9 December 2004
IFRS 1 First-time Adoption of International Financial Reporting Standards	7 May 2004	6 April 2004	17 April 2004
Extant standards and interpretations as at 1 March 2002, other than IAS 32 and 39 and related interpretations. (In other words, IASs 1, 2, 7, 8, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 40 and 41; and SIC 1, 2, 3, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32 and 33.)	16 October 2003	29 September 2003	13 October 2003