

## IFRS® Accounting Standards issued but not yet effective

### Introduction

November 2025

Following is a listing of the amendments, revisions and new IFRS® Accounting Standards, issued but not effective until annual periods beginning after 1 January 2026. Consequential amendments to other IFRS Accounting Standards are included with the amendment, revision or new IFRS Accounting Standard to which they relate.

Unless otherwise indicated, earlier application is permitted. Generally, entities choosing to apply an amendment, a revision or a new IFRS Accounting Standard before its effective date are required to also apply the related consequential amendments at the same time.

#### IFRS 10 *Consolidated Financial Statements*

- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (Amendments to IFRS 10 and IAS 28); incorporates *Effective Date of Amendments to IFRS 10 and IAS 28*

#### IFRS 18 *Presentation and Disclosure in Financial Statements* (New in 2024)

#### IFRS 19 *Subsidiaries without Public Accountability: Disclosures* (New in 2024)

#### IAS 28 *Investments in Associates and Joint Ventures*

- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (Amendments to IFRS 10 and IAS 28); incorporates *Effective Date of Amendments to IFRS 10 and IAS 28*

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