

**CPA Canada handbook – accounting, part IV
highlight summary no. IV.10
April 2025**

Section 4600, Pension Plans

This Section has been amended to:

- include the disclosure requirements from IFRS 13 *Fair Value Measurement* in Part I of the Handbook;
- require disclosure of the nature and extent of a pension plan's interests in investment vehicles (other than master trusts) and the associated risks;
- include the categories "investment expenses" and "pension administration and other expenses" in the presentation of administrative expenses;
- define "investment expenses" and require disclosure of the nature of investment expenses; and
- introduce qualitative disclosure requirements regarding what investment income types include embedded investment expenses and the details of those embedded investment expenses.

The amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2027. Earlier application is permitted.

There are no consequential amendments to Section 4600 or to other standards in Parts I and II of the Handbook as these amendments do not affect other standards.

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