

CPA Canada handbook – accounting, part I

highlight summary no. I.90

December 2025

(Note: Any changes to previously issued standards are identified in the effective date guidance in each affected standard.)

Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 *Subsidiaries without Public Accountability: Disclosures* has been revised to incorporate amendments issued by the International Accounting Standards Board in August 2025.

The amendments provide reduced disclosure requirements for new and amended IFRS® Accounting Standards issued between February 2021 and May 2024.

The amendments are effective for annual reporting periods beginning on or after January 1, 2027, with early application permitted.

IFRS 19 Non-authoritative Material

The Basis for Conclusion for IFRS 19 has been updated to include the new paragraphs related to the *Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures*. The IASB's Basis for Conclusions accompany but are not part of IFRS 19.

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