

IAS 33 Earnings per Share — Basis for Conclusions (Abridged)

This Basis for Conclusions accompanies, but is not part of, IAS 33.

Following are the paragraphs from the IASB's Basis for Conclusions on IAS 33 necessary to understand the amendments for IFRS 18 Presentation and Disclosure in the Financial Statements issued by the IASB in April 2024.

Other changes

- BC16 IFRS 18 *Presentation and Disclosure in Financial Statements* amended the disclosure requirements in IAS 33 to specify the numerator (or numerators) entities can use to calculate amounts per share using a measure of performance. When disclosing additional amounts per share, an entity can only use as the numerator an amount attributable to ordinary equity holders of the parent of totals or subtotals in paragraphs 69, 86 and 118 of IFRS 18 or a management-defined performance measure as defined by IFRS 18.
- BC17 The IASB concluded that it was necessary to specify the numerator (or numerators) an entity can use when disclosing additional amounts per share to ensure that users of financial statements receive the same information about additional amounts per share as they receive for management-defined performance measures. Therefore, the IASB considered the implications of this restriction for entities required by local law or regulation to disclose amounts per share in addition to basic and diluted earnings per share as required by IAS 33. If such an entity concludes that a numerator required by local law or regulation meets the definition of a management-defined performance measure in IFRS 18, that entity would be permitted to disclose the amount per share in its financial statements.
- BC18 IFRS 18 also amended IAS 33 to specify that information about amounts per share, in addition to information about basic and diluted earnings per share as required by IAS 33, may only be disclosed in the notes and may not be presented in the primary financial statements. The IASB concluded that additional amounts per share calculations require additional information and reconciliation to the measures presented in the primary financial statements to be understood by users of financial statements. This additional information and reconciliations can only be provided in the notes. Disclosure in the notes also addresses the concerns of some stakeholders that adjusted measures of performance should not be given more prominence than measures specified by IFRS Accounting Standards.

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