



**IFRS<sup>®</sup>**

Accounting

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# **IFRS<sup>®</sup> Taxonomy Update**

IFRS<sup>®</sup> Accounting Taxonomy 2024—Update 3

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***IFRS 19 Subsidiaries without Public Accountability: Disclosures,  
Amendments to the Classification and Measurement  
of Financial Instruments and Annual Improvements***

# IFRS® Accounting Taxonomy 2024

## Update 3

*IFRS 19 Subsidiaries without Public  
Accountability: Disclosures, Amendments to the  
Classification and Measurement of Financial  
Instruments and Annual Improvements*

IFRS® Accounting Taxonomy 2024—Update 3 IFRS 19 Subsidiaries without Public Accountability: Disclosures, *Amendments to the Classification and Measurement of Financial Instruments* and *Annual Improvements* is published by the International Accounting Standards Board (IASB).

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## Introduction

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### **Why has the IASB made changes to the IFRS® Accounting Taxonomy?**

IN1 The IASB made changes to the IFRS Accounting Taxonomy to reflect these new and amended IFRS Accounting Standards:

- (a) IFRS 19 *Subsidiaries without Public Accountability: Disclosures*, which was issued in May 2024;
- (b) *Amendments to the Classification and Measurement of Financial Instruments*, which amended IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures* and was issued in May 2024; and
- (c) *Annual Improvements to IFRS Accounting Standards – Volume 11*, which was issued in July 2024.

### **IFRS 19 Subsidiaries without Public Accountability: Disclosures**

IN2 IFRS 19 sets out disclosure requirements that eligible subsidiaries can choose to apply instead of the disclosure requirements in other IFRS Accounting Standards. An entity that chooses to apply IFRS 19 would still apply the requirements in other Accounting Standards that are unrelated to disclosure.

IN3 IFRS 19 sets out reduced disclosure requirements drawn from disclosure requirements in other Accounting Standards. IFRS 19 also cross-refers to disclosure requirements in other Accounting Standards that remain applicable and introduces some new disclosure requirements that are specific to IFRS 19.

IN4 For requirements in IFRS 19 drawn from requirements in other Accounting Standards – the IASB added references to IFRS 19 to IFRS Accounting Taxonomy elements (see (a) in Table 1). Approximately 25% of the elements in the IFRS Accounting Taxonomy will be affected.

IN5 For disclosure requirements in other Accounting Standards that are specified in IFRS 19 by cross-reference and remain applicable – the IASB added no references to IFRS 19 (see (b) in Table 1). Approximately 50 elements in the IFRS Accounting Taxonomy are in this category.

IN6 For requirements in IFRS 19 that were not drawn from other Accounting Standards – the IASB:

- (a) added nine new elements; and
- (b) included these new elements and any elements that logically complete the hierarchical structure of the new elements in a new presentation group for IFRS 19 (see (c) in Table 1).

### **Amendments to the Classification and Measurement of Financial Instruments**

IN7 *Amendments to the Classification and Measurement of Financial Instruments* amended IFRS 9 to clarify the requirements relating to settling financial liabilities through electronic payment systems and the classification of financial assets with contractual terms that could change the amount of contractual cash flows. These amendments also introduced transitional disclosure requirements in IFRS 9 and amended IFRS 7:

- (a) to change disclosure requirements for investments in equity instruments designated at fair value through other comprehensive income; and
- (b) to add disclosure requirements for financial instruments with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event.

IN8 The IASB created four new tables and 13 new elements to reflect the disclosure requirements arising from the amendments (see Appendix D).

### **Annual Improvements to IFRS Accounting Standards—Volume 11**

IN9 Annual improvements are limited to changes that either clarify the wording in an Accounting Standard or correct relatively minor unintended consequences, oversights or conflicts between the requirements in IFRS Accounting Standards.

IN10 *Annual Improvements to IFRS Accounting Standards – Volume 11* does not introduce new disclosure requirements that require changes to the IFRS Accounting Taxonomy, with the exception of the requirement for an entity to disclose if it has applied the amendments arising from annual improvements for a period earlier than the effective date (paragraph 16).

### **Application of changes to the IFRS Accounting Taxonomy**

- IN11 The effective dates of the new elements and new documentation labels in the IFRS Accounting Taxonomy files correspond to the effective dates of the requirements to which these elements and labels relate. The expiry dates for elements for deprecation and changed documentation labels in the IFRS Accounting Taxonomy files correspond to the expiry dates of the removed or amended requirements to which these elements and labels relate.
- IN12 Early application of Accounting Standards and amendments is permitted. If an entity applies an Accounting Standard or amendment early, it is required to use the related IFRS Accounting Taxonomy elements at the same time.

### **IFRS Accounting Taxonomy files**

- IN13 The changes resulting from this Taxonomy Update have been included in the IFRS Accounting Taxonomy 2025.

This document uses several acronyms. ‘ET’ refers to element type and ‘ER’ to element reference type. Element type ‘M’ refers to monetary, ‘PER’ to percent, ‘T’ to text, ‘TB’ to text block, ‘B’ to Boolean, and ‘EE’ to extensible enumeration. Reference type ‘D’ refers to disclosure, ‘E’ to example, and ‘CP’ to common practice. A short code appended to labels is used to refer to axes and members: ‘(A)’ refers to an axis, ‘(M)’ refers to a member, and ‘(DM)’ refers to the domain member of the axis.

## Changes to the IFRS Accounting Taxonomy to reflect IFRS 19 *Subsidiaries without Public Accountability: Disclosures*

### Disclosure requirements in IFRS 19

- 1 IFRS 19 *Subsidiaries without Public Accountability: Disclosures* permits eligible subsidiaries to apply reduced disclosure requirements instead of the disclosure requirements in other IFRS Accounting Standards. An entity applying IFRS 19 would apply the requirements in other Accounting Standards except for the disclosure requirements, and instead, apply some or all of the reduced disclosure requirements in IFRS 19. For example, an entity that elects to apply IFRS 19 would apply the requirements in IAS 2 *Inventories*, except for the disclosure requirements, and apply the disclosure requirements in IFRS 19 listed under the subheading ‘IAS 2 *Inventories*’.
- 2 IFRS 19 sets out reduced disclosure requirements drawn from disclosure requirements in other Accounting Standards. IFRS 19 also cross-refers to disclosure requirements in other Accounting Standards that remain applicable and introduces disclosure requirements that are specific to IFRS 19.

### Overall modelling approach for IFRS 19

- 3 IFRS 19 works alongside other Accounting Standards. Accordingly, the IASB updated the IFRS Accounting Taxonomy to reflect the requirements of IFRS 19 in a manner that works with other elements, leveraging elements and structures in the IFRS Accounting Taxonomy. This modelling approach benefits entities that use the IFRS Accounting Taxonomy and will apply IFRS 19. It will facilitate the use of the IFRS Accounting Taxonomy in jurisdictions that will require or permit the application of IFRS 19 and digital financial reporting in the future. Table 1 summarises the IASB’s modelling approach for the disclosure requirements in IFRS 19.

**Table 1—Modelling approach for disclosure requirements in IFRS 19**

Disclosure requirements in IFRS 19	Paragraph(s)	Taxonomy modelling
(a) Disclosure requirements drawn from requirements in other IFRS Accounting Standards.	Paragraphs C2–C3	Added references to IFRS 19 to more than 1,000 elements in their current locations in the IFRS Accounting Taxonomy.
(b) Disclosure requirements in other IFRS Accounting Standards that are specified in IFRS 19 by cross-reference and remain applicable.	Paragraphs C4–C5	Added no references to IFRS 19 for approximately 50 elements in the IFRS Accounting Taxonomy.
(c) Disclosure requirements that are specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards.	Paragraphs C6–C20	<ul style="list-style-type: none"> <li>• Added nine new elements; and</li> <li>• Included these new elements and any elements that logically complete the hierarchical structure of the new elements in a new presentation group for IFRS 19 called ‘[890000] Notes - Subsidiaries without public accountability’.</li> </ul>

- 4 Appendix C summarises the taxonomy modelling approach for requirements in IFRS 19. For detailed changes to the IFRS Accounting Taxonomy, please refer to the IFRS Accounting Taxonomy files.
- 5 Entities applying IFRS 19 can tag their financial statements using the IFRS Accounting Taxonomy, which facilitates the reporting of information in a computer-readable format. The modelling approach described in Table 1 allows users of digital data to efficiently search for, extract and compare information between entities that apply IFRS 19. This approach will allow entities applying IFRS 19 and users of digital data to leverage the benefits of digital financial reporting.

- 6 For elements related to requirements in IFRS 19 drawn from other Accounting Standards (see (a) in Table 1), the IASB:
- (a) added references to IFRS 19 to disclosure elements in the IFRS Accounting Taxonomy and kept those elements in their current locations in the Taxonomy. This approach avoids repetition of elements in more than one location, thus streamlining the IFRS Accounting Taxonomy and making it simpler for preparers and users to navigate.
  - (b) added no references to:
    - (i) common practice elements—an entity applying IFRS 19 might disclose information that Accounting Standards do not explicitly require an entity to present or disclose. Adding references to IFRS 19 to common practice elements might unintentionally codify some common reporting practices that entities applying IFRS 19 would not ordinarily use.
    - (ii) elements relating to illustrative examples—an entity applying IFRS 19 might refer to illustrative examples or paragraphs of implementation guidance accompanying other IFRS Accounting Standards. Adding references to IFRS 19 to these elements would not be useful.
- 7 The IASB expects that more requirements are likely to be brought within the scope of IFRS 19 by cross-reference (see (b) of Table 1) as new and amended Accounting Standards are issued. Since the IASB expects entities applying IFRS 19 to refer to the cross-referenced paragraphs in other IFRS Accounting Standards and use the elements relevant to those paragraphs, adding references to IFRS 19 to elements reflecting these requirements would not increase the usefulness of the IFRS Accounting Taxonomy. Without references to IFRS 19 for these elements, the IFRS Accounting Taxonomy cannot serve as a disclosure checklist for IFRS 19. However, taxonomies are not intended to be used as checklists. This modelling approach reduces clutter in the IFRS Accounting Taxonomy and is consistent with practice for references in the IFRS Accounting Taxonomy where disclosure requirements are introduced by cross-reference (see Appendix B).
- 8 New elements and any existing elements that logically complete the hierarchical structure of the new elements (see (c) of Table 1) are included in a new presentation group '[890000] Notes - Subsidiaries without public accountability' for IFRS 19. The IASB acknowledged that users could interpret the approach of not including all elements related to the disclosure requirements in IFRS 19 in the new presentation group as inconsistent with the approach the IASB used for other Accounting Standards. However, preparers applying IFRS 19 will need to tag disclosures using elements located in more than one presentation group, as preparers already do if applying other Accounting Standards.
- 9 In the IASB's view, the advantage of the approach—keeping the IFRS Accounting Taxonomy simple to navigate—outweighs the disadvantage—inconsistency with the approach used for other Accounting Standards. Therefore, the IASB applied this simpler modelling approach.
- 10 IFRS 18 *Presentation and Disclosure in Financial Statements* and IFRS 19 apply to annual reporting periods beginning on or after 1 January 2027. An entity is permitted to apply IFRS 19 for a reporting period earlier than the reporting period in which it first applies IFRS 18. Therefore, an entity is permitted to apply the requirements in IFRS 19 alongside IAS 1 *Presentation of Financial Statements*. The IASB reflected the changes to the IFRS Accounting Taxonomy in two taxonomy entry points introduced in IFRS Accounting Taxonomy 2024—Update 1 *IFRS 18 Presentation and Disclosure in Financial Statements*. Specifically, the IASB reflected the changes in:
- (a) the entry point 'IFRS full taxonomy with elements reflecting IAS 1 presentation and disclosure requirements', which reflects the application of IFRS 19 alongside IAS 1 (Entry point A); and
  - (b) the entry point 'IFRS full taxonomy with elements reflecting IFRS 18 presentation and disclosure requirements', which reflects the application of IFRS 19 alongside IFRS 18 (Entry point B).

### **General modelling improvement related to IFRS 19 analysis**

- 11 While analysing the effect of IFRS 19 on the IFRS Accounting Taxonomy, the IASB identified a requirement in paragraph 144 of IAS 19 *Employee Benefits* that did not have a corresponding element. As a general improvement, the IASB added a new text block element to the presentation group '[834480] Notes - Employee benefits' to reflect the requirement in IAS 19 to disclose significant actuarial assumptions used to determine the present value of the defined benefit obligation. The IASB also restructured the common practice elements by relocating them as child elements of the new element (see paragraph C21).



## Changes to the IFRS Accounting Taxonomy to reflect *Amendments to the Classification and Measurement of Financial Instruments*

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- 12 *Amendments to the Classification and Measurement of Financial Instruments* amended and added disclosure requirements to IFRS 7 *Financial Instruments: Disclosures* for:
- (a) investments in equity instruments designated at fair value through other comprehensive income; and
  - (b) financial instruments with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event (financial instruments with particular contingent features).
- 13 The IASB included new elements arising from the amended disclosure requirements in the presentation group '[822390] Notes - Financial instruments', in accordance with the established modelling policy for assigning elements to presentation groups (see Appendix B).
- 14 To reflect the requirements in *Amendments to the Classification and Measurement of Financial Instruments*, the IASB created four new tables and 13 new elements to reflect the disclosure requirements arising from the amendments. Consistent with the approach described in paragraph 10, the IASB added these elements to Entry point A and Entry point B. For detailed changes to the IFRS Accounting Taxonomy, see Appendix D and the IFRS Accounting Taxonomy files.

## Disclosure of the fact of early application

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- 15 IFRS 19 applies to annual reporting periods beginning on or after 1 January 2027.
- 16 *Amendments to the Classification and Measurement of Financial Instruments* and *Annual Improvements to IFRS Accounting Standards—Volume 11* apply to annual reporting periods beginning on or after 1 January 2026.
- 17 Early application of the new and amended Accounting Standards is permitted. If an entity applies the new or amended Accounting Standards for an earlier period, the entity is required to disclose that fact in each case.
- 18 To reflect the disclosure of the fact of early application, the IASB added references to two elements and added members to the axis reflecting each new and amended Accounting Standard that could be applied for an earlier period. For detailed changes to the IFRS Accounting Taxonomy, see Appendix E and the IFRS Accounting Taxonomy files.

## **Approval by the IASB of IFRS Accounting Taxonomy 2024—Update 3 issued in March 2025**

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IFRS Accounting Taxonomy 2024—Update 3 IFRS 19 Subsidiaries without Public Accountability: Disclosures, *Amendments to the Classification and Measurement of Financial Instruments* and *Annual Improvements* was approved for issue by all 14 members of the International Accounting Standards Board.

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## Appendix A—Reading this IFRS Taxonomy Update and guidance materials

- A1 This IFRS Taxonomy Update uses taxonomy-specific terminology. Table A1 contains brief explanations of the IFRS Accounting Taxonomy terms used elsewhere in this document.
- A2 In this document, changes to the IFRS Accounting Taxonomy elements are shown in tables. New elements are shaded in green. For amended element labels or references, added text is underlined and deleted text is struck through.<sup>1</sup> Unchanged elements, which are provided only for ease of reading and context, are shown in grey text. Indents are used to show a taxonomy presentation or calculation parent–child relationship between IFRS Accounting Taxonomy elements.
- A3 In this document, the element label shown is the standard label, unless otherwise indicated. For more information on element labels, see Table A1 and the ‘Element labels’ section in *Using the IFRS Taxonomy—A preparer’s guide*.
- A4 This document does not provide the full list of XBRL<sup>®</sup> properties for the IFRS Accounting Taxonomy elements listed. For further information on the XBRL properties applied to an element, see the IFRS Accounting Taxonomy files and associated documentation.

**Table A1—IFRS Accounting Taxonomy content terminology**

Core content—IFRS Accounting Taxonomy elements	
<p>The IFRS Accounting Taxonomy contains <b>elements</b> that represent information reported in financial statements prepared in accordance with IFRS Accounting Standards.</p> <p>These elements are described using:</p> <ul style="list-style-type: none"> <li>• <b>line items</b>—which represent the accounting concepts being reported. They can be either numerical, for example, ‘Assets’, ‘Property, plant and equipment’; or narrative, reflecting the figures and narrative reported, for example, ‘Description of accounting policy for government grants’.</li> <li>• <b>axes</b> and <b>members</b>—information categories and components that accounting concepts can be broken down into or reported by, for example, ‘Classes of property, plant and equipment’. Axes in the IFRS Accounting Taxonomy have a domain member that applies whenever a preparer does not combine a line item with a specific member to tag the value reported in the financial statements.</li> <li>• <b>tables</b>—logical groupings of IFRS Accounting Taxonomy axes, members and line items.</li> </ul>	<p>These IFRS Accounting Taxonomy <b>elements</b> have:</p> <ul style="list-style-type: none"> <li>• <b>element names</b> and <b>element identifiers</b>—unique computer tags used to identify and mark up the data.</li> <li>• <b>element standard labels</b>—human-readable names reflecting the accounting meaning of an element. Some elements have additional labels that provide more specific descriptions to show a total (total label), for example, or to distinguish between opening and closing balances (period start and end labels). Such additional labels do not alter the accounting meaning of the element but are used for displaying IFRS Accounting Taxonomy presentation relationships.</li> <li>• <b>element types (ET)</b>—categories of permitted data values, for example, text (T), text block (TB), monetary (M), decimal (DEC), percentage (PER), duration (DUR), Boolean (B) and extensible enumeration (EE). <ul style="list-style-type: none"> <li>• <b>text</b> element types are used for narrative disclosures. They are also used when IFRS Accounting Standards do not specify the details of a disclosure requirement, but a preparer is expected to express that disclosure requirement in a free-text format.</li> <li>• <b>text block</b> element types are used for a set of information that might include, for example, numerical disclosures, narrative explanations and tables.</li> </ul> </li> <li>• <b>element properties</b>, such as: <ul style="list-style-type: none"> <li>• <b>period</b>—which indicates whether the element is expected to be reported for a period of time (duration) or at a particular point in time (instant); and</li> <li>• <b>balance</b>—which indicates whether the element is generally expected to be reported as a credit or a debit.</li> </ul> </li> </ul>

*continued...*

<sup>1</sup> For simplicity, tables show only the references added or deleted by this IFRS Taxonomy Update. No other references have been changed.

...continued

Supporting content—Documentation and references for IFRS Accounting Taxonomy elements	
The IFRS Accounting Taxonomy provides supporting content explaining the <b>accounting meaning</b> of an element.	<p>This content includes:</p> <ul style="list-style-type: none"> <li>• <b>references</b>—which link an element to the IFRS literature, for example, IFRS 15 <i>Revenue from Contracts with Customers</i>.</li> <li>• <b>element reference types (ER)</b>—which define the source of an element, for example, disclosure (D), example (E) and common practice (CP).</li> <li>• <b>documentation labels</b>—which provide a textual definition of each element. The sources of these definitions are the IFRS Accounting Standards and their accompanying materials, when available.</li> <li>• <b>guidance labels</b>—which are implementation notes that help preparers to correctly use IFRS Accounting Taxonomy elements in a digital report.</li> </ul>
Supporting content—Relationships between IFRS Accounting Taxonomy elements (linkbases)	
The IFRS Accounting Taxonomy calculation linkbase explains how <b>elements</b> might relate <b>mathematically</b> to each other.	<p>For example, this content includes:</p> <ul style="list-style-type: none"> <li>• <b>summations</b> of elements to a total or subtotal; and</li> <li>• <b>formulas</b> to show that an element is a ratio of other taxonomy elements.</li> </ul>
The IFRS Accounting Taxonomy uses the presentation linkbase to provide <b>presentation views</b> under which the line items, axes and members (or a combination of those elements as tables) have been grouped. These presentation views enable <b>human-readable</b> viewing and navigation of the IFRS Accounting Taxonomy.	<p>The IFRS Accounting Taxonomy includes specific <b>presentation</b> elements:</p> <ul style="list-style-type: none"> <li>• <b>headings</b> (abstract elements); and</li> <li>• <b>presentation groups</b>.</li> </ul> <p>These elements are not used when tagging financial statements. These headings and presentation groups also have standard <b>labels</b>.</p>
The IFRS Accounting Taxonomy uses the definition linkbase to provide <b>views</b> under which the combined line items, axes and members ( <b>tables</b> ) have been grouped. The definition linkbase supports the <b>computer-readable</b> use of the IFRS Accounting Taxonomy.	<p>For example, the content includes:</p> <ul style="list-style-type: none"> <li>• a <b>definition</b> for each table; and</li> <li>• a <b>domain member</b> for each axis.</li> </ul>

## Guidance materials

- A5 The IFRS Foundation (Foundation) has published guidance materials that might be relevant to this Taxonomy Update:
- Guide to Understanding the IFRS Taxonomy Update* to provide an introduction to the IFRS Accounting Taxonomy and to explain the terms used to describe its content;
  - Using the IFRS Taxonomy—A preparer’s guide* to help preparers understand the content of the IFRS Accounting Taxonomy; and
  - Using the IFRS digital taxonomies—A guide for regulators implementing the IFRS digital taxonomies in a digital filing system* to help regulators and other organisations implement the IFRS digital taxonomies within a digital filing system.
- A6 The Foundation also publishes tagged illustrative examples to show how the IFRS Accounting Taxonomy is used. These examples include tagged presentations and disclosures that reflect requirements in IFRS Accounting Standards, using IFRS Accounting Taxonomy elements and the XBRL syntax.
- A7 For every change in the IFRS Accounting Taxonomy, the rationale for the change and the intended use of the changed or new elements is explained in the corresponding IFRS Taxonomy Update.

## Appendix B—General policies for taxonomy modelling applied in this Taxonomy Update

- B1 This appendix includes the IFRS Foundation’s (Foundation’s) general policies for taxonomy modelling applied in this Taxonomy Update:
- (a) for the addition of elements to reflect requirements in IFRS Accounting Standards (paragraphs B2–B8);
  - (b) for the assignment of elements to presentation groups (paragraphs B9–B10);
  - (c) for the elements relating to comparative information reported in accordance with superseded Accounting Standards (paragraphs B11–B13);
  - (d) for the references in the IFRS Accounting Taxonomy when disclosure requirements are introduced by cross-reference (paragraph B14); and
  - (e) for the disclosure of the fact of early application (paragraph B15).

### Addition of elements to reflect requirements in IFRS Accounting Standards

- B2 As a general policy, elements are added for the presentation or disclosure requirements in IFRS Accounting Standards. This section describes the modelling policies related to:
- (a) text block elements (paragraphs B3–B6); and
  - (b) categorical elements (paragraphs B7–B8).

#### Text block elements

- B3 Text block elements can be used to reflect requirements to disclose narrative or numerical information that does not specify the content, structure or format of those disclosures. Text block elements are typically used to tag disclosures of unstructured blocks of information, which might include, for example, numerical disclosures, narrative explanations, tables or graphs.
- B4 Text block elements are usually added for:
- (a) accounting policies that have a material effect on financial statements;
  - (b) individual notes;
  - (c) all disclosures reported in a table, referred to as a table text block; and
  - (d) some disclosures of unstructured blocks of information that might contain narrative or unspecified quantitative information.
- B5 In general, a distinct text block element is added for each narrative disclosure expected to be separately understandable to users of digital financial statements and readily identifiable for tagging, provided that tagging the information would not involve excessive cost for preparers.
- B6 Text block elements allow users of digital financial statements to extract and analyse large blocks of unstructured information. For example, a user could use the element ‘Disclosure of business combinations [text block]’ to search for the business combinations note in a set of digital financial statements.

#### Categorical elements

##### *What are categorical elements?*

- B7 Categorical elements allow preparers to tag standard responses from a list of options defined in the IFRS Accounting Taxonomy. The objective of adding categorical elements is to help users analyse narrative disclosures more efficiently. Categorical elements allow users to efficiently extract and analyse narrative information that can be provided in a structured format. The types of categorical elements introduced are:
- (a) Boolean elements—these allow an entity to choose between ‘true’ or ‘false’ (‘yes’ or ‘no’) options.
  - (b) extensible enumeration elements—these allow an entity to choose a specified option or options from a discrete list of possible outcomes (and create entity-specific option(s) if necessary). There are two variants of extensible enumeration elements—set-valued extensible enumerations and single-valued extensible enumerations. Set-valued extensible enumerations allow an entity to choose multiple options from a specified list, whereas single-valued extensible enumerations allow an entity to choose only one option from a specified list.

### *General policies for categorical elements*

- B8 The Foundation's general policies for categorical elements in the IFRS Accounting Taxonomy are:
- (a) to add a Boolean element if narrative disclosures can be appropriately standardised as either 'true' or 'false'.
  - (b) to add an extensible enumeration element if an exhaustive list of options is provided in an Accounting Standard, for example the disclosure of an entity's accounting policy choice.
  - (c) to add an extensible enumeration element if an exhaustive list of options is not provided in an Accounting Standard but the examples in that Accounting Standard illustrate information that would be useful for users if disclosed in a categorical format. In such cases, the list of options excludes the option 'other' to prevent users from making incorrect assumptions about the comparability of the information (specifically, if two entities would both use 'other' to tag a discrete piece of entity-specific information, this could convey to users that the information is comparable, which might not be the case).
  - (d) to use categorical elements alongside parent narrative elements. This approach helps preparers tag both categorical data and any related contextual information.
  - (e) to avoid the use of 'true-only' Boolean elements—that is, a variant of Boolean elements that only allows preparers to tag a value as 'true' (or 'yes') or omit the tag. Using such Boolean elements could lead to problems if jurisdictions decide to make using a categorical element mandatory, although the related information is not explicitly required to be disclosed in paper-based financial statements.

### **Assignment of elements to presentation groups**

- B9 As a general policy, elements are included in the presentation group based on the Accounting Standard to which they relate. For example, the elements 'Foreign exchange gain' and 'Foreign exchange loss' are included in the presentation group '[842000] Notes - Effects of changes in foreign exchange rates'. This practice allows preparers and users to find all elements relating to presentation and disclosure requirements required by a specific Accounting Standard in a distinct location.
- B10 In addition to presentation groups that reflect the respective IFRS Accounting Standards, the IFRS Accounting Taxonomy also groups elements into presentation groups based on the primary financial statements in which those concepts might be presented. This practice helps preparers and users navigate the IFRS Accounting Taxonomy. For example, elements that are reasonably expected to be used to tag items presented in the statement of profit or loss are included in the presentation group '[330000] Statement presenting comprehensive income, profit or loss'.

### **Elements relating to comparative information reported in accordance with superseded IFRS Accounting Standards**

- B11 If a new (or amended) Accounting Standard permits or requires an entity to take a prospective transition approach, a cumulative catch-up transition approach or any other transition approach that does not require the entity to restate comparative information, the Foundation's general policies are:
- (a) to retain the elements related to such a superseded Accounting Standard for three years after the new (or amended) Accounting Standard becomes effective; and
  - (b) to delay the depreciation of the elements related to such a superseded Accounting Standard.
- B12 If a new (or amended) Accounting Standard requires that an entity restate comparative information, the Foundation will continue to deprecate the elements related to the superseded Accounting Standard in the annual IFRS Accounting Taxonomy in the year the new or amended Accounting Standard becomes effective.

### **Identification of expired elements**

- B13 To help an entity to identify expired elements, the Foundation will:
- (a) add a reference note to the expired element stating that it is expired and add the expiry date;
  - (b) add a guidance label advising preparers to use the expired element to tag non-restated comparative information only; and
  - (c) provide a formula to discourage preparers from using expired elements to tag financial information in the current reporting period.

### **References in the IFRS Accounting Taxonomy when disclosure requirements are introduced by cross-reference**

- B14 Taxonomy elements only include references to paragraphs in other IFRS Accounting Standards in which disclosure requirements are fully described. As a general policy, the Foundation does not include references in the IFRS Accounting Taxonomy to paragraphs that only cross-reference to paragraphs in other Accounting Standards that contain the requirement. For example, paragraph 120 of IAS 38 *Intangible Assets* requires an entity to disclose information on impaired intangible assets in accordance with IAS 36 *Impairment of Assets*. No references to paragraph 120 of IAS 38 would be included in the IAS 36 elements relating to the disclosure requirements for impaired assets. This practice reflects that:
- (a) preparers need to read other Accounting Standards to understand the underlying requirements and be able to apply them.
  - (b) paragraphs with cross-references are just signposts. As with paragraphs that describe the scope of disclosure requirements, the Foundation includes no references to such paragraphs.

### **Disclosure of the fact of early application**

- B15 The Foundation has an established practice for modelling in the IFRS Accounting Taxonomy the disclosure of the fact of early application of a new Accounting Standard or amendment. This modelling allows a preparer to tag the disclosure of the fact of early application of a new Accounting Standard or amendment by combining the line-item element 'Description of fact that new or amended IFRS Accounting Standard is applied early' and the related member under the axis 'Initially applied IFRSs' in the table 'Disclosure of initial application of standards or interpretations' in the presentation group '[811000] Notes - Basis of Preparation of Financial Statements and statement of IFRS compliance'.

## Appendix C—Taxonomy modelling for IFRS 19

- C1 This appendix provides a summary of taxonomy modelling for IFRS 19 and the rationale for it, specifically the modelling approaches for:
- disclosure requirements in IFRS 19 drawn from requirements in other IFRS Accounting Standards (paragraphs C2–C3);
  - disclosure requirements in other IFRS Accounting Standards that are specified in IFRS 19 by cross-reference and remain applicable (paragraphs C4–C5); and
  - disclosure requirements specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards (paragraphs C6–C20).

### Modelling approach for disclosure requirements in IFRS 19 drawn from requirements in other IFRS Accounting Standards

- C2 For disclosure requirements drawn from requirements in other IFRS Accounting Standards, the IASB added references to IFRS 19 to more than 1,000 existing elements in their current locations in the IFRS Accounting Taxonomy. The IASB did not add references to IFRS 19 to existing common practice elements or to elements relating to illustrative examples (paragraph 6(b)).
- C3 Table C1 illustrates an example of taxonomy modelling for disclosure requirements in IFRS 19 listed under the subheading ‘IAS 2 *Inventories*’.

**Table C1—Taxonomy extract for disclosure requirements in IFRS 19 listed under subheading ‘IAS 2 *Inventories*’**

Element label	ET	ER	Reference
Description of inventory cost formulas	T	D	IAS 2.36(a), <u>IFRS 19.164(a)</u>
Inventory cost formulas, categorical	EE	D	IAS 2.36(a), <u>IFRS 19.164(a)</u>
Inventories, at fair value less costs to sell	M	D	IAS 2.36(c)
Inventories, at net realisable value	M	CP	IAS 2.36
Inventory write-down	M	D	IAS 2.36(e), <u>IFRS 19.164(d)</u>
Reversal of inventory write-down	M	D	IAS 2.36(f), <u>IFRS 19.164(e)</u>

### Modelling approach for disclosure requirements in other IFRS Accounting Standards that are specified in IFRS 19 by cross-reference and remain applicable

- C4 IFRS 19 requires an entity to apply disclosure requirements in other IFRS Accounting Standards that remain applicable and that are specified in IFRS 19 by cross-reference. The IASB did not add references to IFRS 19 to elements that are brought within the scope of IFRS 19 by cross-reference in accordance with the established modelling policy for references in the IFRS Accounting Taxonomy when disclosure requirements are introduced by cross-reference (Appendix B). Instead, the IASB expects entities applying IFRS 19 to refer to the cross-referenced paragraphs in other IFRS Accounting Standards and use the elements relevant to those paragraphs. This method streamlines the IFRS Accounting Taxonomy by preventing duplication of elements. Having Taxonomy elements that only refer to the paragraphs of underlying IFRS Accounting Standards is consistent with the approach the IASB used in IFRS 19 and ensures that the entities applying IFRS 19 use the IFRS Accounting Taxonomy efficiently.
- C5 For example, no reference to IFRS 19 would be added to elements relating to paragraph 47 of IFRS 16 *Leases*. That paragraph is cross-referenced in paragraph 127 of IFRS 19, as shown in Figure C1.



**Figure C1—Extract from IFRS 19 with subheading ‘IFRS 16 Leases’**

<b>IFRS 16 Leases</b>	
...	
<b>Disclosure requirements in IFRS 16 that remain applicable</b>	
127	A lessee shall apply the disclosure requirements in paragraph 47 of IFRS 16.

**Modelling approach for disclosure requirements specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards**

- C6 For disclosure requirements that are specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards (see (c) in Table 1), the IASB added nine new elements and included these new elements and any elements that logically complete the hierarchical structure of the new elements in a new presentation group ‘[890000] Notes - Subsidiaries without public accountability’ for IFRS 19.
- C7 All the elements in this section are included in this new presentation group.

**Statement of compliance with IFRS Accounting Standards including IFRS 19**

- C8 Paragraph 6B of IAS 8 *Basis of Preparation of Financial Statements* requires an entity to make an explicit and unreserved statement of compliance with IFRS Accounting Standards. Paragraph 19 of IAS 34 *Interim Financial Reporting* requires an entity to disclose the fact that its interim financial report complies with IAS 34. IFRS 19 also requires an entity to make an unreserved statement and to disclose that the entity applies IFRS 19 as part of this unreserved statement (see Figure C2).
- C9 The IASB created two new text elements and two Boolean elements to reflect the disclosure of compliance with IFRS 19, in accordance with the established modelling policy for categorical elements (see Appendix B). An entity that applies IFRS 19 would use these new elements to tag the statement of compliance with IFRS Accounting Standards, including IFRS 19, instead of using the elements that reflect the statement of compliance with IFRS Accounting Standards in accordance with paragraph 6B of IAS 8 and paragraph 19 of IAS 34 (see Figure C2).

**Figure C2—Extract from IFRS 19**

<b>Compliance with IFRS Accounting Standards</b>					
20	An entity whose financial statements comply with IFRS Accounting Standards and the requirements in this Standard shall make an explicit and unreserved statement of such compliance in the notes. An entity that applies this Standard shall, as part of that unreserved statement, state that it has applied this Standard. An entity applying this Standard shall not describe financial statements as complying with IFRS Accounting Standards unless the entity complies with the requirements in this Standard and all applicable requirements in other IFRS Accounting Standards.				
	<b>Element label</b>	<b>List</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
	Statement of compliance with IFRS Accounting Standards and requirements in IFRS 19		T	D	IFRS 19.20
	Financial statements comply with IFRS Accounting Standards and requirements in IFRS 19	True / False	B	D	IFRS 19.20
...					
<b>IAS 34 Interim Financial Reporting</b>					
...					
<i>Disclosure of compliance with IFRS Accounting Standards</i>					
247	An entity whose interim financial report complies with IAS 34 and the requirements in paragraphs 1–19 and 243–249 shall make an explicit and unreserved statement of such compliance in the notes. An entity that applies this Standard shall, as part of that unreserved statement, state that it has applied IAS 34 and the requirements in paragraphs 1–19 and 243–249. An entity applying this Standard shall not describe an interim financial report as complying with IFRS Accounting Standards unless the entity complies with the requirements in this Standard and all applicable requirements in other IFRS Accounting Standards.				

continued...

...continued

Element label	List	ET	ER	Reference
Description of compliance with IAS 34 and requirements in related paragraphs in IFRS 19		T	D	IFRS 19.247
Compliance with IAS 34 and requirements in related paragraphs in IFRS 19	True / False	B	D	IFRS 19.247

**Disclosure of the basis for preparing and presenting information about segments that does not comply with IFRS 8**

- C10 An entity applying IFRS 19 is not required to apply IFRS 8 *Operating Segments*. However, if an entity chooses to disclose information about segments that does not comply with the requirements in IFRS 8, IFRS 19 requires the entity to provide additional narrative disclosures about the basis for preparing and making those disclosures about segments. The IASB added a new text element to reflect this disclosure requirement.
- C11 IFRS 19 also requires an entity that chooses to apply IFRS 8 to state that it has applied IFRS 8. The IASB added a new text element and a Boolean element to reflect this requirement.

**Figure C3—Extract from IFRS 19**

<b>IAS 34 Interim Financial Reporting</b>				
<b>Content of an interim financial report</b>				
...				
<i>Other disclosures</i>				
246	An entity shall disclose the information specified in (a)–(m) of this paragraph either in the interim financial statements or incorporated by cross-reference from the interim financial statements to some other statement (such as management commentary or risk report) that is available to users of the financial statements on the same terms as the interim financial statements and at the same time. If users of the financial statements do not have access to the information incorporated by cross-reference on the same terms and at the same time, the interim financial report is incomplete. The further information shall normally be reported on a financial year-to-date basis, and consists of:			
...				
	(g) the basis for preparing and presenting information about segments, if the entity chooses to disclose information about segments. If the entity chooses to disclose information about segments that does not comply with IFRS 8, it shall not describe the information as segment information.			
Element label	List	ET	ER	Reference
Description of basis for preparing and presenting information about segments that does not comply with IFRS 8		T	D	IFRS 19.246(g), IFRS 19.276
...				
<b>Other disclosures</b>				
276	An entity applying this Standard is not required to apply IFRS 8. If an entity applying this Standard chooses to disclose information about segments that does not comply with IFRS 8, it shall not describe the information as segment information. An entity making such disclosures shall describe the basis for preparing and making those disclosures. An entity choosing to apply IFRS 8 shall apply all its disclosure requirements and shall state that it has applied IFRS 8.			
Element label	List	ET	ER	Reference
Description of basis for preparing and presenting information about segments that does not comply with IFRS 8		T	D	IFRS 19.246(g), IFRS 19.276
Statement of application of IFRS 8		T	D	IFRS 19.276
Entity applies IFRS 8	True / False	B	D	IFRS 19.276

- C12 If an entity chooses to apply IFRS 8, the entity uses the elements related to IFRS 8 to tag disclosures about segments that comply with IFRS 8. However, if an entity discloses information about segments that do not comply with IFRS 8, the entity creates extension elements to tag such disclosures.

**Disclosure of the name of the ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards**

- C13 Paragraph 226 of IFRS 19 requires an entity to disclose the name of the ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards.
- C14 The IASB created a new element to reflect the disclosure requirement in paragraph 226 of IFRS 19 and to include the related elements in the new presentation group.

**Figure C4—Extract from IFRS 19**

<b>IAS 24 Related Party Disclosures</b>			
226	Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them. An entity shall disclose:		
	<b>Element label</b>	<b>ET</b>	<b>ER</b> <b>Reference</b>
	Explanation of relationships between parent and subsidiaries	T	D <u>IFRS 19.226</u>
(a)	the name of its parent and, if different, the ultimate controlling party; and		
	<b>Element label</b>	<b>ET</b>	<b>ER</b> <b>Reference</b>
	Name of parent entity	T	D <u>IFRS 19.226(a)</u>
	Name of ultimate parent of group	T	D <u>IFRS 19.226(a)</u>
(b)	the name of the ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards, as required by paragraph 7(c) and which results in the entity being eligible to apply this Standard.		
	<b>Element label</b>	<b>ET</b>	<b>ER</b> <b>Reference</b>
	Name of ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards	T	D <u>IFRS 19.226(b)</u>

**Examples of management judgements made in applying the entity’s accounting policies that have the most significant effect on recognised amounts**

- C15 Paragraphs 177 and B14 of IFRS 19 require an entity to disclose the judgements, apart from those involving estimations, that management has made in the process of applying the entity’s accounting policies and that have the most significant effect on the amounts recognised in the financial statements.
- C16 Paragraphs 177 and B14 of IFRS 19 also provide examples of judgements that an entity might be required to disclose. Most of these examples are similar to requirements in other Accounting Standards, except for the requirement in paragraphs 177(a) and B14(a) of IFRS 19.
- C17 In accordance with the overall modelling approach described in paragraph 3, the IASB created a new text element to reflect the new example and added a reference to IFRS 19 to the other related elements.

**Figure C5—Extract from IFRS 19**

<b>IAS 8 Basis of Preparation of Financial Statements</b>	
	...
	<i>Disclosure of selection and application of accounting policies</i>
	...
177	An entity shall disclose, along with its material accounting policy information or other notes, the judgements, apart from those involving estimations (see paragraph 182), that management has made in the process of applying the entity’s accounting policies and that have the most significant effect on the amounts recognised in the financial statements. Examples of judgements that an entity may be required to disclose include how management determines:
(a)	appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided;

*continued...*

...continued

- (b) that the entity has control of another entity;
- (c) that the entity has joint control of an arrangement or significant influence over another entity;
- (d) the type of joint arrangement (that is, a joint operation or joint venture) when the arrangement has been structured through a separate vehicle; and
- (e) that the entity is an investment entity.

...

**Appendix B—Disclosure requirements if an entity applies IFRS 19 before applying IFRS 18**

...

**Disclosure of accounting policy information**

...

**B14** An entity shall disclose, along with material accounting policy information or other notes, the judgements, apart from those involving estimations (see paragraph B15), that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements. Examples of judgements that an entity may be required to disclose include those determining:

- (a) appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided;
- (b) that the entity has control of another entity;
- (c) that the entity has joint control of an arrangement or significant influence over another entity;
- (d) the type of joint arrangement (that is, a joint operation or joint venture) when the arrangement has been structured through a separate vehicle; and
- (e) that the entity is an investment entity.

Element label	ET	ER	Reference	
			Entry point A	Entry point B
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	T	D	<u>IFRS 19.B14</u>	<u>IFRS 19.177</u>
Explanation of management judgements in determining appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided	T	E	IFRS 19.B14(a)	IFRS 19.177(a)
Disclosure of significant judgements and assumptions made in relation to interests in other entities	TB	E	<u>IFRS 19.B14(b)</u> , <u>IFRS 19.B14(c)</u> , <u>IFRS 19.B14(d)</u>	<u>IFRS 19.177(b)</u> , <u>IFRS 19.177(c)</u> , <u>IFRS 19.177(d)</u>
Information about significant judgements and assumptions made in determining that entity is investment entity	T	E	<u>IFRS 19.B14(e)</u>	<u>IFRS 19.177(e)</u>

**C18** The IASB added all elements related to paragraphs 177 and B14 of IFRS 19 to the new presentation group. Grouping these elements in one location in the IFRS Accounting Taxonomy makes it easier for preparers to find all elements related to those paragraphs.

**Disclosure of maturity analysis of lease payments and lease payment receivables**

**C19** IFRS 16 and IFRS 19 both require an entity to disclose a maturity analysis of lease payments and lease payment receivables. IFRS 16 requires a lessor to disclose a maturity analysis for a minimum of each of the first five years and a total of the amounts for the remaining years whereas IFRS 19 requires a lessor to disclose the maturity analysis on a more aggregated basis.

**C20** The IASB included two tables in the new presentation group to reflect the disclosure of the maturity analysis. The member elements represent maturity ranges in accordance with the requirements in IFRS 19 only.

Figure C6—Extract from IFRS 19

**IFRS 16 Leases**

...

*Finance leases*

122 A lessor shall disclose:

(a) a maturity analysis of the lease payments receivable, showing the undiscounted lease payments to be received:

Element label	ET	ER	Reference
<b>Table text block</b>			
Disclosure of maturity analysis of finance lease payments receivable	TB	D	<a href="#">IFRS 19.122(a)</a>
<b>Axis and members</b>			
Maturity (A)		D	<a href="#">IFRS 19.122(a)</a>
Maturity (DM)		D	<a href="#">IFRS 19.122(a)</a>
<b>Line items</b>			
Undiscounted finance lease payments to be received	M	D	<a href="#">IFRS 19.122(a)</a>

(i) no later than one year from the reporting date;

Element label	ER	Reference
Not later than one year (M)	D	<a href="#">IFRS 19.122(a)(i)</a>

(ii) later than one year and up to five years from the reporting date; and

Element label	ER	Reference
Later than one year and not later than five years (M)	D	<a href="#">IFRS 19.122(a)(ii)</a>

(iii) later than five years from the reporting date; and

Element label	ER	Reference
Later than five years (M)	D	<a href="#">IFRS 19.122(a)(iii)</a>

...

*Operating leases*

124 A lessor shall disclose a maturity analysis of lease payments, showing the undiscounted lease payments to be received:

Element label	ET	ER	Reference
<b>Table text block</b>			
Disclosure of maturity analysis of operating lease payments	TB	D	<a href="#">IFRS 19.124</a>
<b>Axis and members</b>			
Maturity (A)		D	<a href="#">IFRS 19.124</a>
Maturity (DM)		D	<a href="#">IFRS 19.124</a>
<b>Line items</b>			
Undiscounted operating lease payments to be received	M	D	<a href="#">IFRS 19.124</a>

(a) no later than one year from the reporting date;

Element label	ER	Reference
Not later than one year (M)	D	<a href="#">IFRS 19.124(a)</a>

continued...

...continued

(b)	later than one year and up to five years from the reporting date; and		
	<b>Element label</b>	<b>ER</b>	<b>Reference</b>
	Later than one year and not later than five years (M)	D	<a href="#">IFRS 19.124(b)</a>
(c)	later than five years from the reporting date.		
	<b>Element label</b>	<b>ER</b>	<b>Reference</b>
	Later than five years (M)	D	<a href="#">IFRS 19.124(c)</a>

## General modelling improvement related to IFRS 19 analysis

### Disclosure of significant actuarial assumptions used to determine the present value of the defined benefit obligation

C21 Paragraph 210 of IFRS 19 requires an entity to disclose significant actuarial assumptions it used to determine the present value of a defined benefit obligation, which is the same disclosure required by paragraph 144 of IAS 19. The IFRS Accounting Taxonomy previously included only common practice elements to reflect this disclosure requirement. The IASB added a new text block element to the presentation group ‘[834480] Notes - Employee benefits’ and restructured the common practice elements by relocating them as child elements of the proposed element.

**Table C2—Elements for disclosure of significant actuarial assumptions used to determine present value of defined benefit obligation**

Element label	ET	ER	Reference
Disclosure of significant actuarial assumptions used to determine the present value of the defined benefit obligation	TB	D	IAS 19.144, IFRS 19.210
Actuarial assumption of discount rates	PER	CP	IAS 19.144
...			
Other material actuarial assumptions	PER	CP	IAS 19.144

## Appendix D—Taxonomy modelling for *Amendments to the Classification and Measurement of Financial Instruments*

### Investments in equity instruments designated at fair value through other comprehensive income

- D1 *Amendments to the Classification and Measurement of Financial Instruments* amended the requirement in IFRS 7 *Financial Instruments: Disclosures* for an entity to disclose the information specified in paragraph 11A(c) of IFRS 7 about *each* investment in equity instruments designated at fair value through other comprehensive income. The amendments introduced a requirement to disclose all information required by paragraph 11A of IFRS 7 for *each* class of investment.
- D2 Paragraph 7.2.48 of IFRS 9 *Financial Instruments* permits an entity to apply a ‘cumulative catch-up approach’ when first applying the *Amendments to the Classification and Measurement of Financial Instruments*. Accordingly, the IASB delayed deprecating the table structure that reflects the disclosure of the fair value of each equity instrument in accordance with the established modelling policy for elements relating to comparative information reported in accordance with a superseded Accounting Standard (see Appendix B).
- D3 Regarding the new disclosure requirements, paragraph 11A(f) of IFRS 7 requires that an entity discloses, for each class of investment, the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period. Paragraph 11B(d) of IFRS 7 requires that an entity disclose any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.
- D4 The IASB created a new table for the disclosure of information about each class of equity investment and created three monetary elements to reflect the new disclosure requirements in paragraphs 11A(f) and 11B(d) of IFRS 7.

**Figure D1—Extract from IFRS 19**

Statement of financial position				
...				
11A	If an entity has designated investments in equity instruments to be measured at fair value through other comprehensive income, as permitted by paragraph 5.7.5 of IFRS 9, it shall disclose <u>for each class of investment</u> :			
	<b>Element label</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
	<b>Table text block</b>			
	Disclosure of information about investments in equity instruments designated at fair value through other comprehensive income	TB	D	IFRS 7.11A
	<b>Axis and members</b>			
	Classes of investments in equity instruments designated at fair value through other comprehensive income (A)		D	IFRS 7.11A
	Classes of investments in equity instruments designated at fair value through other comprehensive income (DM)		D	IFRS 7.11A
...				
	(f) <u>the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period.</u>			
	<b>Element label</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	M	D	IFRS 7.11A(f)
	Other comprehensive income, before tax, gains (losses) from investments in equity instruments held at end of reporting period	M	D	IFRS 7.11A(f)

continued...

...continued

	Other comprehensive income, before tax, gains (losses) from investments in equity instruments derecognised during period	M	D	IFRS 7.11A(f)
11B	If an entity derecognised investments in equity instruments measured at fair value through other comprehensive income during the reporting period, it shall disclose:			
	...			
	(d) <u>any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.</u>			
	<b>Element label</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
	Transfers of cumulative gain (loss) within equity when investments in equity instruments designated at fair value through other comprehensive income are derecognised during period	M	D	IFRS 7.11B(d)

### Financial instruments with particular contingent features

- D5 *Amendments to the Classification and Measurement of Financial Instruments* added requirements to disclose information about financial instruments with particular contingent features. IFRS 7 now requires an entity to disclose this information separately for each class of financial assets measured at amortised cost or fair value through other comprehensive income and for each class of financial liabilities measured at amortised cost.
- D6 The IASB added two tables: one for financial assets and another for financial liabilities. In each table, the IASB:
- created an axis representing the financial assets or liabilities with particular contingent features;
  - re-used existing member elements for classes of financial assets and liabilities at amortised cost. For classes of financial assets through other comprehensive income, created a member element ‘Financial assets at fair value through other comprehensive income, class’; and
  - created a text element, a text block element and a monetary element to reflect each of the requirements in paragraph 20C of IFRS 7.
- D7 *Amendments to the Classification and Measurement of Financial Instruments* also introduced the requirements described in paragraph D5 to paragraphs 56A–56C of IFRS 19 *Subsidiaries without Public Accountability: Disclosures*. Therefore, the IASB added references to IFRS 19 to the related elements, in accordance with its modelling approach (see (a) in Table 1).

**Figure D2—Extract from IFRS 19**

<b>Statement of comprehensive income</b>		
...		
20B	<u>An entity shall disclose the information required by paragraph 20C by class of financial assets measured at amortised cost or fair value through other comprehensive income and by class of financial liabilities measured at amortised cost. The entity shall consider how much detail to disclose, the appropriate level of aggregation or disaggregation, and whether users of financial statements need additional explanations to evaluate any quantitative information disclosed.</u>	
	<b>Element label</b>	<b>ER Reference</b>
	<b>Axis and members</b>	
	Financial assets with contingent features (A)	D IFRS 7.20B, IFRS 19.56A
	Financial assets with contingent features (DM)	D IFRS 7.20B, IFRS 19.56A

continued...



...continued

Financial assets at amortised cost, class (M)	D	<u>IFRS 7.20B,</u> <u>IFRS 19.56A</u>
...		
Financial assets at fair value through other comprehensive income, class (M)	D	IFRS 7.20B, IFRS 19.56A
<b>Element label</b>	<b>ER</b>	<b>Reference</b>
<b>Axis and members</b>		
Financial liabilities with contingent features (A)	D	IFRS 7.20B, IFRS 19.56A
Financial liabilities with contingent features (DM)	D	IFRS 7.20B, IFRS 19.56A
Financial liabilities at amortised cost, class (M)	D	<u>IFRS 7.20B,</u> <u>IFRS 19.56A</u>

20C To enable users of financial statements to understand the effect of contractual terms that could change the amount of contractual cash flows based on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs (such as the time value of money or credit risk), an entity shall disclose:

Element label	ET	ER	Reference
<b>Table text block</b>			
Disclosure of financial assets subject to contractual terms based on contingent event that could change amount of contractual cash flows	TB	D	IFRS 7.20C, IFRS 19.56B
Disclosure of financial liabilities subject to contractual terms based on contingent event that could change amount of contractual cash flows	TB	D	IFRS 7.20C, IFRS 19.56B

(a) a qualitative description of the nature of the contingent event;

Element label	ET	ER	Reference
Description of nature of contingent event	T	D	IFRS 7.20C(a), IFRS 19.56B(a)

(b) quantitative information about the possible changes to contractual cash flows that could result from those contractual terms (for example, the range of possible changes); and

Element label	ET	ER	Reference
Disclosure of possible changes to contractual cash flows resulting from occurrence (or non-occurrence) of contingent event	TB	D	IFRS 7.20C(b), IFRS 19.56B(b)

(c) the gross carrying amount of financial assets and the amortised cost of financial liabilities subject to those contractual terms.

Element label	ET	ER	Reference
Financial assets subject to contractual terms based on contingent event that could change amount of contractual cash flows, gross carrying amount	M	D	IFRS 7.20C(c), IFRS 19.56B(c)

continued...

...continued

Financial liabilities subject to contractual terms based on contingent event that could change amount of contractual cash flows, amortised cost	M	D	IFRS 7.20C(c), IFRS 19.56B(c)
...			

## Transition disclosure requirements

D8

*Amendments to the Classification and Measurement of Financial Instruments* added paragraph 7.2.49 of IFRS 9, which requires an entity to disclose information about a change in measurement category as a result of applying amendments to the Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets). To reflect this disclosure requirement, the IASB created a new table with four new line-item elements.

**Figure D3—Extract from IFRS 19**

<b>Transition for <i>Amendments to the Classification and Measurement of Financial Instruments</i></b>			
...			
7.2.49 At the date of initial application of the amendments to the Application Guidance to Section 4.1 of this Standard (Classification of financial assets), an entity shall disclose for each class of financial assets that changed measurement category as a result of applying the amendments:			
Element label	ET	ER	Reference
<b>Table text block</b>			
Disclosure of financial assets affected by amendments to Application Guidance to section on classification of financial assets	TB	D	IFRS 9.7.2.49
<b>Axis and members</b>			
Classes of financial assets (A)		D	<u>IFRS 9.7.2.49</u>
Classes of financial assets (DM)		D	<u>IFRS 9.7.2.49</u>
...			
(a) <u>the measurement category and carrying amount determined immediately before the amendments were applied; and</u>			
Element label	ET	ER	Reference
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, measurement category immediately before applying amendments	T	D	IFRS 9.7.2.49(a)
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, carrying amount immediately before applying amendments	M	D	IFRS 9.7.2.49(a)
(b) <u>the measurement category and carrying amount determined immediately after the amendments were applied.</u>			
Element label	ET	ER	Reference
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, measurement category immediately after applying amendments	T	D	IFRS 9.7.2.49(b)
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, carrying amount immediately after applying amendments	M	D	IFRS 9.7.2.49(b)

## Appendix E—Taxonomy modelling for disclosure of the fact of early application

- E1 To reflect the disclosure of the fact of early application, the IASB:
- (a) added references to two elements for the paragraphs in the new and amended IFRS Accounting Standards that require the disclosure of the fact of early application (see Table E1); and

**Table E1—Elements for requirements to disclose fact of early application**

Element label	List	ET	ER	Reference
Description of fact that new or amended IFRS Accounting Standard is applied early		T	D	<a href="#">IFRS 7.44LL</a> , <a href="#">IFRS 9.7.1.13(a)</a> , <a href="#">IFRS 9.7.1.13(b)</a> , <a href="#">IFRS 19.A1</a> , <a href="#">IFRS 1.39AK</a> , <a href="#">IFRS 7.44NN</a> , <a href="#">IFRS 9.7.1.14</a> , <a href="#">IFRS 10.C1E</a> , <a href="#">IAS 7.65</a>
New or amended IFRS Accounting Standard is applied early	True / False	B	D	<a href="#">IFRS 7.44LL</a> , <a href="#">IFRS 9.7.1.13(a)</a> , <a href="#">IFRS 9.7.1.13(b)</a> , <a href="#">IFRS 19.A1</a> , <a href="#">IFRS 1.39AK</a> , <a href="#">IFRS 7.44NN</a> , <a href="#">IFRS 9.7.1.14</a> , <a href="#">IFRS 10.C1E</a> , <a href="#">IAS 7.65</a>

- (b) added members reflecting each new or amended Accounting Standard that an entity is permitted to apply for an earlier period to the ‘Initially applied IFRSs’ axis (see Table E2).

**Table E2—Members reflecting new and amended IFRS Accounting Standards an entity is permitted to apply early**

Element label	ER	Reference
Initially applied IFRSs (A)	D	IAS 8.28
Initially applied IFRSs (DM)	D	IAS 8.28
IFRS 19 (M)	D	IFRS 19.A1
Amendments to the Classification and Measurement of Financial Instruments (M)	D	<a href="#">IFRS 7.44LL</a> , <a href="#">IFRS 9.7.1.13(a)</a>
Amendments to the Classification and Measurement of Financial Instruments, applying only amendments to Application Guidance to section on classification of financial assets (M)	D	<a href="#">IFRS 7.44LL</a> , <a href="#">IFRS 9.7.1.13(b)</a>
Annual Improvements to IFRS Accounting Standards-Volume 11 (M)	D	<a href="#">IFRS 1.39AK</a> , <a href="#">IFRS 7.44NN</a> , <a href="#">IFRS 9.7.1.14</a> , <a href="#">IFRS 10.C1E</a> , <a href="#">IAS 7.65</a>
Annual Improvements-Volume 11 Amendments to IFRS 1 (M)	D	<a href="#">IFRS 1.39AK</a>
Annual Improvements-Volume 11 Amendments to IFRS 7 (M)	D	<a href="#">IFRS 7.44NN</a>
Annual Improvements-Volume 11 Amendments to IFRS 9 (M)	D	<a href="#">IFRS 9.7.1.14</a>
Annual Improvements-Volume 11 Amendments to IFRS 10 (M)	D	<a href="#">IFRS 10.C1E</a>
Annual Improvements-Volume 11 Amendments to IAS 7 (M)	D	<a href="#">IAS 7.65</a>

## Appendix F—Documentation labels for new elements

- F1 The IFRS Accounting Taxonomy includes documentation labels for its elements. A documentation label describes in text the accounting meaning of an element.
- F2 This appendix shows the documentation labels for new elements. Changes to documentation labels are discussed throughout this document. The documentation labels are also available in the IFRS Accounting Taxonomy files.

### IFRS 19 *Subsidiaries without Public Accountability: Disclosures*

**Table F1—Statement of compliance with IFRS Accounting Standards including IFRS 19 (paragraphs C8–C9)**

Element label	Documentation label	ER	Reference
Statement of compliance with IFRS Accounting Standards and requirements in IFRS 19	An explicit and unreserved statement of compliance with the requirements of IFRS 19 and all applicable requirements in other IFRS Accounting Standards.	D	IFRS 19.20
Financial statements comply with IFRS Accounting Standards and requirements in IFRS 19	Indicates (true false) whether the financial statements comply with requirements of IFRS 19 and all applicable requirements in other IFRS Accounting Standards.	D	IFRS 19.20
Description of compliance with IAS 34 and requirements in related paragraphs in IFRS 19	The description of compliance of the entity's interim financial report with IAS 34 and requirements in related paragraphs in IFRS 19. [Refer: IFRSs [member]]	D	IFRS 19.247
Compliance with IAS 34 and requirements in related paragraphs in IFRS 19	Indicates (true false) whether the entity is compliant with IAS 34 and requirements in related paragraphs in IFRS 19.	D	IFRS 19.247

**Table F2—Disclosure of basis for preparing and presenting information about segments that does not comply with IFRS 8 (paragraphs C10–C12)**

Element label	Documentation label	ER	Reference
Description of basis for preparing and presenting information about segments that does not comply with IFRS 8	The description of the basis for preparing and presenting information about segments, if the entity applying IFRS 19 chooses to disclose information about segments that does not comply with IFRS 8.	D	IFRS 19.246(g), IFRS 19.276
Statement of application of IFRS 8	The statement of application of IFRS 8 when an entity applies IFRS 19.	D	IFRS 19.276
Entity applies IFRS 8	Indicates (true false) whether an entity applies IFRS 8 when the entity applies IFRS 19.	D	IFRS 19.276

**Table F3—Disclosure of name of ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards (paragraphs C13–C14)**

Element label	Documentation label	ER	Reference
Name of ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards	The name of the ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards, which results in an entity being eligible to apply IFRS 19.	D	IFRS 19.226(b)

**Table F4—Examples of management judgements in applying entity’s accounting policies with the most significant effect on recognised amounts (paragraphs C15–C18)**

Element label	Documentation label	ER	Entry point A reference	Entry point B reference
Explanation of management judgements in determining appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided	The explanation of management judgements made in determining appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided.	E	IFRS 19.B14(a)	IFRS 19.177(a)

**Table F5—Disclosure of significant actuarial assumptions used to determine the present value of the defined benefit obligation (paragraph C21)**

Element label	Documentation label	ER	Reference
Disclosure of significant actuarial assumptions used to determine the present value of the defined benefit obligation	The disclosure of significant actuarial assumptions used to determine the present value of the defined benefit obligation.	D	IAS 19.144, IFRS 19.210

### ***Amendments to the Classification and Measurement of Financial Instruments***

**Table F6—Disclosure requirements for investments in equity instruments designated at fair value through other comprehensive income (paragraphs D1–D4)**

Element label	Documentation label	ER	Reference
Disclosure of information about investments in equity instruments designated at fair value through other comprehensive income	The disclosure of information related to investments in equity instruments designated at fair value through other comprehensive income.	D	IFRS 7.11A
Classes of investments in equity instruments designated at fair value through other comprehensive income (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	D	IFRS 7.11A
Classes of investments in equity instruments designated at fair value through other comprehensive income (DM)	This member stands for classes of investments in equity instruments that the entity has designated at fair value through other comprehensive income. It also represents the standard value for the 'Classes of investments in equity instruments designated at fair value through other comprehensive income' axis if no other member is used. [Refer: At fair value [member]; Other comprehensive income]	D	IFRS 7.11A
Other comprehensive income, before tax, gains (losses) from investments in equity instruments held at end of reporting period	The amount of other comprehensive income, before tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9 and held at the end of the reporting period. [Refer: Other comprehensive income, before tax, gains (losses) from investments in equity instruments]	D	IFRS 7.11A(f)

continued...

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Element label	Documentation label	ER	Reference
Other comprehensive income, before tax, gains (losses) from investments in equity instruments derecognised during period	The amount of other comprehensive income, before tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9 and derecognised during the reporting period. [Refer: Other comprehensive income, before tax, gains (losses) from investments in equity instruments]	D	IFRS 7.11A(f)
Transfers of cumulative gain (loss) within equity when investments in equity instruments designated at fair value through other comprehensive income are derecognised during period	The amount of transfers of the cumulative gain or loss within equity when investments in equity instruments designated at fair value through other comprehensive income are derecognised during the period.	D	IFRS 7.11B(d)

**Table F7—Disclosure requirements for financial instruments with particular contingent features (paragraphs D5–D7)**

Element label	Documentation label	ER	Reference
Financial assets with contingent features (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	D	IFRS 7.20B, IFRS 19.56A
Financial assets with contingent features (DM)	This member stands for the financial assets with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20B, IFRS 19.56A
Financial assets at fair value through other comprehensive income, class (M)	This member stands for the financial assets measured at fair value through other comprehensive income class. [Refer: Financial assets at fair value through other comprehensive income]	D	IFRS 7.20B, IFRS 19.56A
Financial liabilities with contingent features (A)	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	D	IFRS 7.20B, IFRS 19.56A
Financial liabilities with contingent features (DM)	This member stands for the financial liabilities with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20B, IFRS 19.56A
Disclosure of financial assets subject to contractual terms based on contingent event that could change amount of contractual cash flows	The disclosure of information about financial assets with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20C, IFRS 19.56B

continued...

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Element label	Documentation label	ER	Reference
Disclosure of financial liabilities subject to contractual terms based on contingent event that could change amount of contractual cash flows	The disclosure of information about financial liabilities with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20C, IFRS 19.56B
Description of nature of contingent event	The qualitative description of the nature of the contingent event that does not relate directly to changes in basic lending risks and costs, whose occurrence (or non-occurrence) could change the amount of contractual cash flows of financial assets and financial liabilities.	D	IFRS 7.20C(a), IFRS 19.56B(a)
Disclosure of possible changes to contractual cash flows resulting from occurrence (or non-occurrence) of contingent event	The disclosure of possible quantitative changes to contractual cash flows of financial assets or financial liabilities that could result from contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20C(b), IFRS 19.56B(b)
Financial assets subject to contractual terms based on contingent event that could change amount of contractual cash flows, gross carrying amount	The gross carrying amount of financial assets with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20C(c), IFRS 19.56B(c)
Financial liabilities subject to contractual terms based on contingent event that could change amount of contractual cash flows, amortised cost	The amortised cost of financial liabilities with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event that does not relate directly to changes in basic lending risks and costs.	D	IFRS 7.20C(c), IFRS 19.56B(c)

**Table F8—Transition disclosure requirements (paragraph D8)**

Element label	Documentation label	ER	Reference
Disclosure of financial assets affected by amendments to Application Guidance to section on classification of financial assets	The disclosure of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets) made by <i>Amendments to the Classification and Measurement of Financial Instruments</i> .	D	IFRS 9.7.2.49
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, measurement category immediately before applying amendments	The measurement category of financial assets changed as a result of the amendments to Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets) made by <i>Amendments to the Classification and Measurement of Financial Instruments</i> , as determined immediately before applying the amendments.	D	IFRS 9.7.2.49(a)

continued...

...continued

Element label	Documentation label	ER	Reference
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, carrying amount immediately before applying amendments	The carrying amount of financial assets changed as a result of the amendments to Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets) made by <i>Amendments to the Classification and Measurement of Financial Instruments</i> , as determined immediately before applying the amendments.	D	IFRS 9.7.2.49(a)
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, measurement category immediately after applying amendments	The measurement category of financial assets changed as a result of the amendments to Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets) made by <i>Amendments to the Classification and Measurement of Financial Instruments</i> , as determined immediately after applying the amendments.	D	IFRS 9.7.2.49(b)
Financial assets affected by amendments to Application Guidance to section on classification of financial assets, carrying amount immediately after applying amendments	The carrying amount of financial assets changed as a result of the amendments to Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets) made by <i>Amendments to the Classification and Measurement of Financial Instruments</i> , as determined immediately after applying the amendments.	D	IFRS 9.7.2.49(b)

## Disclosure of the fact of early application

**Table F9—Disclosure of the fact of early application (paragraph E1)**

Element label	Documentation label	ER	Reference
IFRS 19 (M)	This member stands for IFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i> .	D	IFRS 19.A1
Amendments to the Classification and Measurement of Financial Instruments (M)	This member stands for <i>Amendments to the Classification and Measurement of Financial Instruments</i> (Amendments to IFRS 9 and IFRS 7) issued in May 2024.	D	IFRS 7.44LL, IFRS 9.7.1.13(a)
Amendments to the Classification and Measurement of Financial Instruments, applying only amendments to Application Guidance to section on classification of financial assets (M)	This member stands for <i>Amendments to the Classification and Measurement of Financial Instruments</i> (Amendments to IFRS 9 and IFRS 7) issued in May 2024, if an entity applies only the amendments to Application Guidance to Section 4.1 of IFRS 9 (Classification of financial assets).	D	IFRS 7.44LL, IFRS 9.7.1.13(b)
Annual Improvements to IFRS Accounting Standards-Volume 11 (M)	This member stands for <i>Annual Improvements to IFRS Accounting Standards-Volume 11</i> issued in July 2024.	D	IFRS 1.39AK, IFRS 7.44NN, IFRS 9.7.1.14, IFRS 10.C1E, IAS 7.65
Annual Improvements-Volume 11 Amendments to IFRS 1 (M)	This member stands for Amendments to IFRS 1 issued as part of <i>Annual Improvements to IFRS Accounting Standards-Volume 11</i> in July 2024. The subject of the amendment is Hedge accounting by a first-time adopter.	D	IFRS 1.39AK

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Element label	Documentation label	ER	Reference
Annual Improvements-Volume 11 Amendments to IFRS 7 (M)	This member stands for Amendments to IFRS 7 issued as part of <i>Annual Improvements to IFRS Accounting Standards-Volume 11</i> in July 2024. The subject of the amendment is Gain or loss on derecognition.	D	IFRS 7.44NN
Annual Improvements-Volume 11 Amendments to IFRS 9 (M)	This member stands for Amendments to IFRS 9 issued as part of <i>Annual Improvements to IFRS Accounting Standards-Volume 11</i> in July 2024. The subjects of the amendments are Derecognition of lease liabilities and Transaction price.	D	IFRS 9.7.1.14
Annual Improvements-Volume 11 Amendments to IFRS 10 (M)	This member stands for Amendments to IFRS 10 issued as part of <i>Annual Improvements to IFRS Accounting Standards-Volume 11</i> in July 2024. The subject of the amendment is Determination of a 'de facto agent'.	D	IFRS 10.C1E
Annual Improvements-Volume 11 Amendments to IAS 7 (M)	This member stands for Amendments to IAS 7 issued as part of <i>Annual Improvements to IFRS Accounting Standards-Volume 11</i> in July 2024. The subject of the amendment is Cost method.	D	IAS 7.65



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