

IAS Standards Still in Force

IAS 1 — Presentation of Financial Statements *(together with IFRS 18)*

IAS 2 — Inventories

IAS 7 — Statement of Cash Flows

IAS 8 — Accounting Policies, Changes in Accounting Estimates and Errors

IAS 10 — Events After the Reporting Period

IAS 12 — Income Taxes

IAS 16 — Property, Plant and Equipment

IAS 19 — Employee Benefits

IAS 20 — Accounting for Government Grants and Disclosure of Government Assistance

IAS 21 — The Effects of Changes in Foreign Exchange Rates

IAS 23 — Borrowing Costs

IAS 24 — Related Party Disclosures

IAS 26 — Accounting and Reporting by Retirement Benefit Plans

IAS 27 — Separate Financial Statements

IAS 28 — Investments in Associates and Joint Ventures

IAS 29 — Financial Reporting in Hyperinflationary Economies

IAS 32 — Financial Instruments: Presentation

IAS 33 — Earnings per Share

IAS 34 — Interim Financial Reporting

IAS 36 — Impairment of Assets

IAS 37 — Provisions, Contingent Liabilities and Contingent Assets

IAS 38 — Intangible Assets

IAS 40 — Investment Property

IAS 41 — Agriculture

IFRS Standards in Force

IFRS 1 — First-time Adoption of International Financial Reporting Standards

IFRS 2 — Share-based Payment

IFRS 3 — Business Combinations

IFRS 4 — Insurance Contracts (*partially in force*)

IFRS 5 — Non-current Assets Held for Sale and Discontinued Operations

IFRS 6 — Exploration for and Evaluation of Mineral Resources

IFRS 7 — Financial Instruments: Disclosures

IFRS 8 — Operating Segments

IFRS 9 — Financial Instruments

IFRS 10 — Consolidated Financial Statements

IFRS 11 — Joint Arrangements

IFRS 12 — Disclosure of Interests in Other Entities

IFRS 13 — Fair Value Measurement

IFRS 14 — Regulatory Deferral Accounts

IFRS 15 — Revenue from Contracts with Customers

IFRS 16 — Leases

IFRS 17 — Insurance Contracts

IFRS 18 — Presentation and Disclosure in Financial Statements (*effective 2027*)

IFRS 19 — Subsidiaries without Public Accountability: Disclosures (*effective 2027*)

IFRS 20 — Regulatory Assets and Regulatory Liabilities (*effective 2026*)