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Proposed IFRS[®] Taxonomy Update

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***

Comments to be received by 28 October 2024

IFRS® Accounting Taxonomy 2024

Proposed Update 3

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

Comments to be received by 28 October 2024

IFRS® Accounting Taxonomy 2024 – Proposed 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) for comment only. Comments need to be received by **28 October 2024** and should be submitted by email to commentletters@ifrs.org or online at <https://www.ifrs.org/projects/open-for-comment/>.

All comments will be on the public record and posted on our website at www.ifrs.org unless the respondent requests confidentiality. Such requests will not normally be granted unless supported by a good reason, for example, commercial confidence. Please see our website for details on this policy and on how we use your personal data.

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Introduction

Why is the IASB proposing changes to the IFRS® Accounting Taxonomy?

IN1 The IASB is proposing 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 the disclosure requirements that eligible entities are permitted to apply instead of the disclosure requirements in other IFRS Accounting Standards. An entity electing to apply IFRS 19 would apply the requirements in other IFRS Accounting Standards except for the disclosure requirements and would instead apply the requirements in IFRS 19.

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

IN4 The IASB proposes:

- (a) for reduced disclosure requirements drawn from requirements in other IFRS Accounting Standards—to add references to IFRS 19 to existing elements (paragraph 3(a)). Approximately 25% of the existing elements in the IFRS Accounting Taxonomy would be affected.
- (b) for disclosure requirements in other IFRS Accounting Standards that remain applicable and that are specified in IFRS 19 by cross-reference—not to add references to IFRS 19 to approximately 50 existing elements in the IFRS Accounting Taxonomy (paragraph 3(b)).
- (c) for disclosure requirements that are specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards—to create nine new elements and to include these new elements and any existing elements that logically complete the hierarchical structure of the new elements in a new presentation group for IFRS 19 (paragraph 3(c)).

Amendments to the Classification and Measurement of Financial Instruments

IN5 *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 to:

- (a) change disclosure requirements for investments in equity instruments designated at fair value through other comprehensive income; and
- (b) 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.

IN6 The IASB proposes to create four new tables and 13 new elements to reflect the disclosure requirements arising from the amendments (paragraphs D1–D7).

Annual Improvements to IFRS Accounting Standards—Volume 11

IN7 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.

IN8 With the exception of the requirement to disclose if an entity has applied the amendments arising from annual improvements for a period earlier than the effective date (paragraph 21), changes arising from *Annual Improvements* do not introduce new disclosure requirements that require changes to the IFRS Accounting Taxonomy.

Application of proposed changes to the IFRS Accounting Taxonomy

- IN9 The proposed new elements and proposed new documentation labels will have an effective date in the IFRS Accounting Taxonomy files that corresponds to the effective date of the requirements to which these elements and labels relate. Elements proposed for deprecation and existing documentation labels for which a change is proposed will have an expiry date in the IFRS Accounting Taxonomy files that corresponds to the expiry date of the removed or amended requirements to which these elements and labels relate.
- IN10 Earlier application of the Standard or amendments is permitted, and when an entity applies the Standard or amendments early, it shall use the related IFRS Accounting Taxonomy elements at the same time.

Next steps

- IN11 The IASB will analyse comments received on this Proposed IFRS Accounting Taxonomy Update and make necessary amendments, if any. After approval by the IASB, an IFRS Accounting Taxonomy Update will be published.

Invitation to comment

- IN12 The IASB invites comments on this Proposed IFRS Accounting Taxonomy Update, particularly on the questions in this section. Comments are most helpful if they:
- (a) address the questions as stated;
 - (b) specify the IFRS Accounting Taxonomy item, table or group of items to which they relate;
 - (c) contain a clear rationale; and
 - (d) include any alternative the IASB should consider, if applicable.
- IN13 General comments on the IFRS Accounting Taxonomy as a whole, or any aspect of it, are also welcome. However, any IFRS Accounting Taxonomy amendments resulting from such comments may be considered in future updates.

Questions for respondents

Question 1—Adequate reflection of disclosure requirements in IFRS 19

Do the proposed changes to the IFRS Accounting Taxonomy adequately reflect the disclosure requirements in IFRS 19 *Subsidiaries without Public Accountability: Disclosures*, specifically:

- (a) for the disclosure requirements drawn from requirements in other IFRS Accounting Standards—adding references to IFRS 19 to existing elements in their current locations in the IFRS Accounting Taxonomy (paragraph C1);
- (b) for the disclosure requirements in other IFRS Accounting Standards that remain applicable and that are specified in IFRS 19 by cross-reference—adding references to IFRS 19 to existing elements in the IFRS Accounting Taxonomy (paragraph C2);
- (c) for the disclosure requirements that are specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards—creating new elements and including these new elements and any related existing elements in a new presentation group for IFRS 19 (paragraphs C3–C16); and
- (d) for the other modelling proposal—adding a new text block element and restructuring the existing common practice elements by incorporating them as child elements of the proposed text block element (paragraph C17)?

If not, please specify what changes you suggest and why.

Question 2—Adequate reflection of amendments arising from *Amendments to the Classification and Measurement of Financial Instruments*

Do the proposed changes to the IFRS Accounting Taxonomy adequately reflect the amendments arising from *Amendments to the Classification and Measurement of Financial Instruments* (paragraphs D1–D7)?

If not, please specify what changes you suggest and why.

Question 3—Appropriate use of element labels

Do the element labels proposed for the IFRS Accounting Taxonomy faithfully represent the meaning of the elements proposed to reflect the new and amended disclosure requirements arising from:

- (a) IFRS 19 *Subsidiaries without Public Accountability: Disclosures* (paragraphs C1–C17); and
- (b) *Amendments to the Classification and Measurement of Financial Instruments* (paragraphs D1–D7)?

If not, please specify what changes you suggest and why.

Question 4—Appropriate use of documentation labels

The tables in Appendix F contain proposed documentation labels for the proposed new elements in the IFRS Accounting Taxonomy.

Do these proposed documentation labels correctly and clearly describe the accounting meaning of the elements proposed to reflect the new and amended disclosure requirements arising from:

- (a) IFRS 19 *Subsidiaries without Public Accountability: Disclosures*; and
- (b) *Amendments to the Classification and Measurement of Financial Instruments*?

If not, please specify what changes you suggest and why.

Deadline

The IASB will consider all comments received in writing by 28 October 2024.

How to comment

Please submit your comments electronically:

- | | |
|----------|---|
| Online | https://www.ifrs.org/projects/open-for-comment/ |
| By email | commentletters@ifrs.org |
| Survey | https://ifrs.qualtrics.com/jfe/form/SV_6staW3oWQMXOgkK |

Your comments will be on the public record and posted on our website unless you request confidentiality and we grant your request. We do not normally grant such requests unless they are supported by a good reason, for example, commercial confidence. Please see our website for details on this policy and on how we use your personal data. If you would like to request confidentiality, please contact us at commentletters@ifrs.org before submitting your letter.

This document uses several abbreviations. ‘ET’ refers to element type and ‘ER’ to element reference type. Element type ‘M’ refers to monetary, ‘DEC’ to decimal, ‘DUR’ to duration, ‘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.

Proposed changes to the IFRS Accounting Taxonomy to reflect disclosure requirements in IFRS 19 *Subsidiaries without Public Accountability: Disclosures*

Disclosure requirements in IFRS 19

- 1 IFRS 19 permits eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements. An entity applying IFRS 19 would apply the requirements in other IFRS Accounting Standards except for the disclosure requirements, and instead apply the 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 instead apply the disclosure requirements in IFRS 19 under the subheading ‘IAS 2 *Inventories*’.
- 2 IFRS 19 sets out reduced disclosure requirements drawn from requirements in other IFRS Accounting Standards, cross-refers to disclosure requirements in other IFRS Accounting Standards that remain applicable and introduces disclosure requirements that are specific to IFRS 19.

Proposed overall modelling approach for IFRS 19

- 3 IFRS 19 works alongside other IFRS Accounting Standards. Accordingly, the IASB proposes to reflect the requirements of IFRS 19 in a manner that works alongside existing elements in the IFRS Accounting Taxonomy—that is, to leverage the use of existing elements and structures in the Taxonomy. This proposed modelling approach would benefit entities that currently apply the IFRS Accounting Taxonomy and transition to IFRS 19 and would facilitate the use of the Taxonomy for jurisdictions that require or permit the application of IFRS 19 and digital financial reporting in the future. Table 1 summarises the IASB’s proposals for modelling the disclosure requirements in IFRS 19.

Table 1—IASB proposals for modelling the disclosure requirements in IFRS 19

Disclosure requirements in IFRS 19	Paragraph(s)	Proposed taxonomy modelling
(a) Disclosure requirements drawn from requirements in other IFRS Accounting Standards	Paragraph C1	To add references to IFRS 19 to over a thousand existing elements in their current locations in the IFRS Accounting Taxonomy
(b) Disclosure requirements in other IFRS Accounting Standards that remain applicable and that are specified in IFRS 19 by cross-reference	Paragraph C2	Not to add references to IFRS 19 to approximately 50 existing 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 C3–C16	To create nine new elements and to include these new elements and any existing 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

- 4 With this proposed overall modelling approach, entities applying IFRS 19 could tag their financial statements using the IFRS Accounting Taxonomy, which facilitates the reporting of information in a computer-readable format. This could allow users of digital data to efficiently search, extract and compare information across entities applying IFRS 19. This proposed approach allows both entities applying IFRS 19 and users of digital data to leverage the benefits of digital financial reporting.
- 5 For elements related to requirements drawn from other IFRS Accounting Standards (paragraph 3(a)), the IASB proposes:
 - (a) to add references to IFRS 19 to existing disclosure elements in the IFRS Accounting Taxonomy and to keep those elements in their current locations in the Taxonomy. This would result in a more streamlined Taxonomy and avoid repetition of the same elements in more than one location in the Taxonomy, making the Taxonomy simpler for preparers and users to navigate.

- (b) not to add references to:
- (i) existing common practice elements—an entity applying IFRS 19 might disclose information that IFRS Accounting Standards do not explicitly require an entity to present or disclose. However, adding references to IFRS 19 to existing common practice elements may unintentionally codify some common reporting practices that entities applying IFRS 19 would not ordinarily report.
 - (ii) elements relating to illustrative examples—an entity applying IFRS 19 might refer to Illustrative Examples or Implementation Guidance accompanying other IFRS Accounting Standards. Practically, the entity would need to refer to the examples or paragraphs in underlying IFRS Accounting Standards. Accordingly, adding references to IFRS 19 to these existing elements would not be useful.

6 The IASB expects that, as new and amended Standards are issued, more requirements are likely to be brought within the scope of IFRS 19 by cross-reference (paragraph 3(b)). Adding references to IFRS 19 to elements reflecting these requirements would not increase the usefulness of the Taxonomy. Additionally, the IASB acknowledged that, without references to IFRS 19 for these elements, the Taxonomy cannot serve as a disclosure checklist for IFRS 19. However, taxonomies are not intended for use as checklists. This modelling approach would reduce clutter in the Taxonomy and is consistent with existing practice for references in the IFRS Accounting Taxonomy when disclosure requirements are introduced by cross-reference (Appendix B).

7 The IASB also acknowledged that not including all elements related to the disclosure requirements in IFRS 19 in the new presentation group could be seen as inconsistent with the approach used for other IFRS Accounting Standards. Under the proposed approach, preparers applying IFRS 19 would need to tag disclosures using elements located in various presentation groups, as would preparers applying full IFRS Accounting Standards.

8 On balance, in the IASB's view, the advantage of the proposals—that is, keeping the Taxonomy simple to navigate—outweighs the disadvantage of inconsistency with the approach used for other IFRS Accounting Standards. Therefore, the IASB proposes to apply this simpler modelling approach.

9 During the transitional period for IFRS 18 *Presentation and Disclosure in Financial Statements*, an entity may apply IFRS 19 for a reporting period earlier than the reporting period in which the entity first applies IFRS 18 and, therefore, could apply the requirements in IFRS 19 alongside IAS 1 *Presentation of Financial Statements*. Consequently, the IASB proposes to reflect the proposed changes to the IFRS Accounting Taxonomy in two proposed taxonomy entry points introduced in Proposed Update 1—*IFRS 18 Presentation and Disclosure in Financial Statements*, specifically:

- (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).

10 Appendix C summarises the proposed taxonomy modelling approach for IFRS 19 requirements. For detailed changes to the IFRS Accounting Taxonomy, please refer to the Excel file illustrating the proposed changes in the IFRS Accounting Taxonomy (supporting materials).

Alternative approaches to organising elements related to IFRS 19

11 The IASB considered and rejected two alternative approaches to organising elements related to IFRS 19, specifically:

- (a) Approach A—including all elements related to IFRS 19 in the new presentation group '[890000] Notes - Subsidiaries without public accountability'; or
- (b) Approach B—creating a new entry point that would include all elements related to IFRS 19.

Approach A—Including all elements related to IFRS 19 in the new presentation group

12 The IASB considered including both existing and new elements related to IFRS 19 in the new presentation group '[890000] Notes - Subsidiaries without public accountability'. The advantages of this approach would have been:

- (a) consistency with the current approach of having a separate presentation group that includes all elements related to one of the IFRS Accounting Standards; and
- (b) ease of access, both for preparers applying IFRS 19 and for users of digital financial information, to all relevant elements in one location.

- 13 However, the disadvantage of this approach would have been that the new presentation group would have included a very large number of elements. The complexity of navigating the IFRS Accounting Taxonomy would increase, and additional effort would be required to maintain the IFRS Accounting Taxonomy. After balancing these considerations, the IASB rejected Approach A.

Approach B—Creating a new entry point that would include all elements related to IFRS 19

- 14 The IASB considered including all elements related to IFRS 19 in a new entry point instead of in the full IFRS entry point. The advantage of this approach would have been that only the entities applying IFRS 19 would see the relevant IFRS 19 elements in the IFRS 19 entry point, while all other entities that use a different entry point that related to all other IFRS Accounting Standards (the full IFRS entry point) would not be able to see any IFRS 19-specific elements and references to IFRS 19.

- 15 However, Approach B would have been inconsistent with the approach used for other IFRS Accounting Standards, that is—including all elements in a single full IFRS entry point. Another consideration was that a separate entry point for IFRS 19 would have made it more difficult for an eligible entity applying IFRS 19 to access other elements within the full IFRS entry point. For example, if an entity within the scope of IFRS 19 chose to disclose the line item ‘Description of circumstances leading to reversals of inventory write-down’, which is not required by IFRS 19, that entity would have had to navigate to the full IFRS entry point to tag this information. This additional navigation would have made it difficult for preparers to access and tag the elements that only exist in the full IFRS entry point. After balancing these considerations, the IASB rejected Approach B.

Other modelling proposal not arising from IFRS 19

- 16 The IASB proposes to add a new text block element to the presentation group ‘[834480] Notes - Employee benefits’ to reflect the existing requirement to disclose significant actuarial assumptions used to determine the present value of the defined benefit obligation in IAS 19 *Employee Benefits*. The IASB also proposes to restructure the existing common practice elements by incorporating them as child elements of the proposed new element (paragraph C17).

Proposed changes to the IFRS Accounting Taxonomy to reflect amendments arising from *Amendments to the Classification and Measurement of Financial Instruments*

- 17 *Amendments to the Classification and Measurement of Financial Instruments* amended and added disclosure requirements in IFRS 7 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).
- 18 The IASB proposes to include new elements arising from the amended disclosure requirements in the presentation group ‘[822390] Notes - Financial instruments’, in accordance with the established modelling policy for organising elements into presentation groups (Appendix B).
- 19 To reflect the requirements in *Amendments to the Classification and Measurement of Financial Instruments*, the IASB proposes to create four new tables and 13 new elements to reflect the disclosure requirements arising from the amendments. For detailed changes to the IFRS Accounting Taxonomy, please refer to Appendix D and the supporting materials.

Disclosure of the fact of early application

- 20 IFRS 19 applies to annual reporting periods beginning on or after 1 January 2027.
- 21 *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.
- 22 Early application of the new or amended Standards are permitted and, if an entity applies the new or amended Standards for an earlier period, it is required to disclose that fact in each case.
- 23 To reflect the disclosure of the fact of early application, the IASB proposes to add references to two existing elements and to add members reflecting each new or amended Accounting Standard that may be applied for an earlier period to the existing axis. For detailed changes to the IFRS Accounting Taxonomy, please refer to Appendix E and the supporting materials.

Approval by the IASB of IFRS® Accounting Taxonomy 2024—Proposed Update 3 published in August 2024

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

Andreas Barckow

Chair

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Vice-Chair

Nick Anderson

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Appendix A—Reading this Proposed IFRS® Taxonomy Update

- A1 This Proposed 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.¹ 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® properties for the IFRS Accounting Taxonomy elements listed. For further information on the XBRL properties applied to an element, please see the supporting materials and associated documentation.

Table A1—IFRS Accounting Taxonomy content terminology

Core content—IFRS Accounting Taxonomy elements	
<p>The IFRS Accounting Taxonomy contains elements that represent disclosures in financial statements prepared in accordance with IFRS Accounting Standards.</p> <p>These elements are described using:</p> <ul style="list-style-type: none"> • line items—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’. • axes and members—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 of a disclosure. • tables—logical groupings of IFRS Accounting Taxonomy axes, members and line items. 	<p>These IFRS Accounting Taxonomy elements have:</p> <ul style="list-style-type: none"> • element names and element identifiers—unique computer tags used to identify and mark up the data. • element standard labels—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. • element types (ET)—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"> • text 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. • text block element types are used for a set of information which may include, for example, numerical disclosures, narrative explanations and tables. • element properties, such as: <ul style="list-style-type: none"> • the period—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 • the balance—which indicates whether the element is generally expected to be reported as a credit or a debit.

¹ For simplicity, tables show only the references added or deleted because of the proposed amendments. No other references will be changed by the proposals.

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

Guidance materials

- A5 The IFRS Foundation (Foundation) has published three guides about using the IFRS Taxonomy:
- Guide to Understanding the IFRS Taxonomy Update* to provide an introduction to the IFRS 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 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 with the implementation of the IFRS digital taxonomies within an electronic 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 Some elements in the IFRS Accounting Taxonomy also include ‘guidance labels’ to guide preparers on how to use the elements. 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.

- A8 The Foundation encourages preparers to make effective use of the available guidance and will provide more guidance on using elements in these guidance materials.

Appendix B—General policies for taxonomy modelling and the publication of guidance

- B1 This Appendix describes the Foundation’s general policies for taxonomy modelling and the publication of guidance, specifically its policies for:
- (a) attributing elements to presentation groups (paragraphs B2–B3);
 - (b) adding text block elements (paragraphs B4–B7);
 - (c) adding categorical elements (paragraphs B8–B9);
 - (d) elements relating to comparative information reported in accordance with superseded IFRS Accounting Standards (paragraphs B10–B12);
 - (e) references in the IFRS Accounting Taxonomy when disclosure requirements are introduced by cross-reference (paragraph B13); and
 - (f) disclosure of the fact of early application (paragraph B14).

Attributing elements to presentation groups

- B2 As a general policy for the IFRS Accounting Taxonomy, 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 disclosures required by a specific Accounting Standard in a distinct location.
- B3 Apart from using presentation groups that reflect the respective IFRS Accounting Standards, the IFRS Accounting Taxonomy 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 the Foundation reasonably expects entities to use to tag items presented in the statement of profit or loss are included in the presentation groups ‘[310000] Statement of comprehensive income, profit or loss, by function of expense’ and ‘[320000] Statement of comprehensive income, profit or loss, by nature of expense’.

Adding text block elements

- B4 Text block elements can be used to reflect requirements to disclose qualitative or quantitative information that do 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 may include, for example, numeric disclosures, narrative explanations, tables or graphs.
- B5 Text block elements are usually added for:
- (a) accounting policies that have a material effect on the financial statements;
 - (b) individual notes;
 - (c) all disclosures presented in a table, or referred to as a table text block; and
 - (d) some disclosures of unstructured blocks of information that might contain narrative and/or unspecified quantitative information.
- B6 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.
- B7 Text block elements allow users of digital financial statements to extract and analyse large blocks of unstructured information. For example, users could use the element ‘Disclosure of business combinations [text block]’ to search for the entire note on business combinations in a set of digital financial statements.

Adding categorical elements

What are categorical elements?

- B8 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 of digital financial statements analyse narrative disclosures more efficiently than would otherwise be possible. 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 options if necessary). Two variants of extensible enumeration elements are available:
 - (i) set-valued extensible enumerations that allow an entity to choose multiple options from a specified list; and
 - (ii) single-valued extensible enumerations that allow an entity to choose only one option from a specified list.

General policies for categorical elements

- B9 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 accompanying that Standard illustrate information that would be useful for users of digital financial statements if disclosed in a categorical format. In such cases, the list of options excludes the option ‘other’ to avoid false assumptions about the comparability of the information. If two entities used ‘other’ to tag discrete pieces of entity-specific information, that information would not be comparable. Excluding this option avoids the risk of entity-specific information being mistaken for comparable information.
 - (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 allows preparers to tag a value only 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 even if the related information is not explicitly required to be disclosed in the paper-based disclosure.

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

- B10 If a new (or amended) Accounting Standard permits or requires a prospective transition approach, a cumulative catch-up transition approach or any other transition approach under which an entity is not required 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.
- B11 If a new (or amended) Accounting Standard requires an entity to restate comparative information, the Foundation will continue to depreciate the elements related to the superseded Accounting Standard in the annual Taxonomy in the year the new (or amended) Accounting Standard becomes effective.

Identification of expired elements

- B12 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 stating that the expired element should only be used to tag non-restated comparative information; and
- (c) provide a formula to discourage the use of expired elements when tagging financial information in the current reporting period.

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

- B13 Taxonomy elements only include references to paragraphs where disclosure requirements are fully described. As a general policy for the IFRS Accounting Taxonomy, references are not included for elements where the requirements are cross-referenced to other IFRS Accounting Standards with the description of requirements. 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 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 IFRS Accounting Standards to understand the underlying requirements and be able to apply them; and
 - (b) the paragraph with cross-references is just a signpost, which is similar to paragraphs that describe the scope of disclosure requirements where no references would be included.

Disclosure of the fact of early application

- B14 The IASB has an established practice for modelling in the IFRS Accounting Taxonomy the disclosure of the fact of early application of new Standards and amendments. This modelling allows an entity to tag the disclosure of the fact of early application of a new Standard or amendment by combining the line-item element 'Description of fact that new or amended IFRS Standard is applied early' and the related member in the axis 'Initially applied IFRSs' in the table 'Disclosure of initial application of standards or interpretations' in the presentation group '[811000] Notes - Accounting policies, changes in accounting estimates and errors'.

Appendix C—Proposed taxonomy modelling for IFRS 19

Proposed modelling approach for disclosure requirements in IFRS 19 drawn from requirements in other IFRS Accounting Standards (paragraph 3(a))

C1 This table illustrates an example of proposed taxonomy modelling for disclosure requirements in IFRS 19 under the subheading ‘IAS 2 *Inventories*’.

Element label	ET	ER	Reference
Description of inventory cost formulas	T	D	IAS 2.36(a), IFRS 19.164(a)
Inventory cost formulas, categorical	EE	D	IAS 2.36(a), IFRS 19.164(a)
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), IFRS 19.164(d)
Reversal of inventory write-down	M	D	IAS 2.36(f), IFRS 19.164(e)

Proposed modelling approach for disclosure requirements in other IFRS Accounting Standards that remain applicable and that are specified in IFRS 19 by cross-reference (paragraph 3(b))

C2 The IASB proposes not to add references to IFRS 19 to elements that are brought within the scope of IFRS 19 by cross-reference. This means that the Taxonomy would not reflect the fact that these existing elements are expected to be used by entities applying IFRS 19. Practically, to apply such requirements in IFRS 19, an entity would need to refer to the cross-referenced paragraphs in underlying IFRS Accounting Standards. Therefore, having Taxonomy elements that only refer to the paragraphs of underlying IFRS Accounting Standards is consistent with the approach used in IFRS 19 and sufficient to facilitate the appropriate use of the Taxonomy when applying the Standard. For example, no reference to IFRS 19 would be added to elements relating to paragraph 47 of IFRS 16 *Leases*. This paragraph is cross-referenced in paragraph 127 of IFRS 19, as shown in this extract:

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

Proposed modelling approach for disclosure requirements specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards (paragraph 3(c))

C3 All the elements proposed in this section would be included in the new presentation group ‘[890000] Notes - Subsidiaries without public accountability’ for IFRS 19, which contains all disclosure requirements specific to IFRS 19 and their related requirements drawn from other IFRS Accounting Standards.

Statement of compliance with IFRS Accounting Standards including IFRS 19

C4 Paragraph 6B of IAS 8 requires an entity to make an explicit and unreserved statement of compliance with IFRS Accounting Standards, while 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 requires an entity to make a similar unreserved statement and to disclose that the entity applies IFRS 19 as part of this unreserved statement (see extracts in paragraph C5).

- C5 The IASB proposes to create two new text elements and two Boolean elements to reflect such disclosure, in accordance with the established modelling policy for categorical elements (Appendix B).

Compliance with IFRS Accounting Standards				
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.			
Element label	List	ET	ER	Reference
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
...				
IAS 34 Interim Financial Reporting				
...				
<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.			
Element label	List	ET	ER	Reference
Description of compliance with IAS 34 and requirements in related paragraphs in IFRS 19, if applied for interim financial report		T	D	IFRS 19.247
Compliance with IAS 34 and requirements in related paragraphs in IFRS 19, if applied for interim financial report	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

- C6 An entity applying IFRS 19 is not required to apply IFRS 8 *Operating Segments*. However, when an entity chooses to disclose information about segments that do 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. The IASB proposes to add a new text element to reflect this disclosure requirement.

- C7 IFRS 19 also requires an entity that chooses to apply IFRS 8 to state that it has applied IFRS 8. The IASB proposes to add a new text element to reflect this requirement.

IAS 34 Interim Financial Reporting				
Content of an interim financial report				
...				
<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		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
Other disclosures				
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

- C8 When an entity chooses to apply IFRS 8, the entity would use the existing elements related to IFRS 8 to tag disclosures about segments that comply with IFRS 8. However, when an entity prepares disclosures about segments that do not comply with IFRS 8, the entity would need to create 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

- C9 In addition to similar requirements in IAS 24 *Related Party Disclosures*, 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.

- C10 Accordingly, the IASB proposes to create a new element to reflect the new disclosure requirement in paragraph 226 of IFRS 19 and to include the related existing elements in the new presentation group.

IAS 24 Related Party Disclosures			
226	Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them. An entity shall disclose:		
	Element label	ET	ER Reference
	Explanation of relationships between parent and subsidiaries	T	D IFRS 19.226
(a)	the name of its parent and, if different, the ultimate controlling party; and		
	Element label	ET	ER Reference
	Name of parent entity	T	D IFRS 19.226(a)
	Name of ultimate parent of group	T	D IFRS 19.226(a)
(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.		
	Element label	ET	ER Reference
	Name of ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards	T	D IFRS 19.226(b)

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

- C11 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. This requirement is similar to the requirement in paragraph 27G of IAS 8.
- C12 However, paragraphs 177 and B14 of IFRS 19 also provide examples of judgements that an entity may be required to disclose. Most of these examples are similar to requirements in other IFRS Accounting Standards, except for the requirement in paragraphs 177(a) and B14(a) of IFRS 19.
- C13 In accordance with the overall modelling approach described in paragraph 3, the IASB proposes to create a new text element to reflect the new example and to add a reference to IFRS 19 to the existing elements.

IAS 8 Basis of Preparation of Financial Statements	
	...
	<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;
(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;

continued...

...continued

- (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>
Disclosure of judgement made in determining appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided	T	E	<u>IFRS 19.B14(a)</u>	<u>IFRS 19.177(a)</u>
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>

C14 The IASB proposes to add all elements related to paragraphs 177 and B14 of IFRS 19 to the new presentation group. The existing elements are currently located in different presentation groups and grouping these elements in one location in the Taxonomy would make it easier for preparers to locate all elements related to those paragraphs.

Disclosure of maturity analysis of lease payments and lease payment receivables

C15 IFRS 16 and IFRS 19 both require a maturity analysis of lease payments and lease payment receivables, albeit for different maturity periods. IFRS 16 requires an entity 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 an entity to disclose the maturity analysis on a more aggregated basis.

- C16 The IASB proposes to include two tables in the new presentation group to reflect the disclosure of the maturity analysis, with member elements representing maturity ranges that reflect only the requirements in IFRS 19.

IFRS 16 Leases			
...			
<i>Finance leases</i>			
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
	Table text block		
	Disclosure of maturity analysis of finance lease payments receivable	TB	D IFRS 19.122(a)
	Axis and members		
	Maturity (A)		D IFRS 19.122(a)
	Maturity (DM)		D IFRS 19.122(a)
	Line items		
	Undiscounted finance lease payments to be received	M	D IFRS 19.122(a)
(i)	no later than one year from the reporting date;		
	Element label	ER	Reference
	Not later than one year (M)	D	IFRS 19.122(a)(i)
(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	IFRS 19.122(a)(ii)
(iii)	later than five years from the reporting date; and		
	Element label	ER	Reference
	Later than five years (M)	D	IFRS 19.122(a)(iii)
...			
<i>Operating leases</i>			
124	A lessor shall disclose a maturity analysis of lease payments, showing the undiscounted lease payments to be received:		
	Element label	ET	ER Reference
	Table text block		
	Disclosure of maturity analysis of operating lease payments	TB	D IFRS 19.124
	Axis and members		
	Maturity (A)		D IFRS 19.124
	Maturity (DM)		D IFRS 19.124
	Line items		
	Undiscounted operating lease payments to be received	M	D IFRS 19.124

continued...

...continued

(a)	no later than one year from the reporting date;		
	Element label	ER	Reference
	Not later than one year (M)	D	IFRS 19.124(a)
(b)	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	IFRS 19.124(b)
(c)	later than five years from the reporting date.		
	Element label	ER	Reference
	Later than five years (M)	D	IFRS 19.124(c)

Other modelling proposal not arising from IFRS 19

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

C17 Paragraph 210 of IFRS 19 requires an entity to disclose significant actuarial assumptions used to determine the present value of the defined benefit obligation, which is the same disclosure required by paragraph 144 of IAS 19. However, the IFRS Accounting Taxonomy includes only common practice elements to reflect this disclosure requirement. The IASB proposes to add a new text block element to the presentation group '[834480] Notes - Employee benefits' and restructure the existing common practice elements by incorporating them as child elements of the proposed element.

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—Proposed 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* removed the requirement 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 permits an entity to apply a ‘cumulative catch-up approach’ when applying the *Amendments to the Classification and Measurement of Financial Instruments*. Accordingly, the IASB proposes to delay deprecating the existing 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 (Appendix B).
- D3 The IASB proposes to create a new table for the disclosure of information about each class of equity investment and to create three monetary elements to reflect the new disclosure requirements in paragraphs 11A(f) and 11B(d) of IFRS 7.

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> :		
Element label	ET	ER	Reference
Table text block			
Disclosure of information about investments in equity instruments designated at fair value through other comprehensive income	TB	D	IFRS 7.11A
Axis and members			
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>		
Element label	ET	ER	Reference
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)
Other comprehensive income, before tax, gains (losses) from investments in equity instruments derecognised during period	M	D	IFRS 7.11A(f)

continued...

...continued

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) any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

Element label	ET	ER	Reference
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

D4 *Amendments to the Classification and Measurement of Financial Instruments* introduced requirements to disclose information about financial instruments with particular contingent features. This information is required to be disclosed 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.

D5 The IASB proposes to add two tables, one for financial assets and the other for financial liabilities. In each table, the IASB proposes to create a text element, a text block element and a monetary element to reflect each of the requirements in paragraph 20C of IFRS 7.

D6 In addition, *Amendments to the Classification and Measurement of Financial Instruments* introduced these requirements in paragraphs 56A–56C of IFRS 19. Therefore, the IASB proposes to add references to IFRS 19 to these existing elements, in accordance with the proposed modelling approach (paragraph 3(a)).

Statement of comprehensive income

...

20B 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.

Element label	ER	Reference
Axis and members		
Classes of financial assets (A)	D	<u>IFRS 7.20B,</u> <u>IFRS 19.56A</u>
Classes of financial assets (DM)	D	<u>IFRS 7.20B,</u> <u>IFRS 19.56A</u>
Financial assets at amortised cost, class (M)	D	IFRS 7.B2(a)
...		
Financial assets at fair value, class (M)	D	IFRS 7.B2(a)
...		
Categories of financial assets (A)	D	IFRS 7.8
Categories of financial assets (DM)	D	IFRS 7.8
Financial assets at amortised cost, category (M)	D	IFRS 7.8(f)
Financial assets at fair value through other comprehensive income, category (M)	D	IFRS 7.8(h)
...		

continued...

...continued

Element label	ER	Reference
Axis and members		
Classes of financial liabilities (A)	D	IFRS 7.20B, IFRS 19.56A
Classes of financial liabilities (DM)	D	IFRS 7.20B, IFRS 19.56A
Financial liabilities at amortised cost, class (M)	D	IFRS 7.B2(a)
Categories of financial liabilities (A)	D	IFRS 7.8
Categories of financial liabilities (DM)	D	IFRS 7.8
Financial liabilities at amortised cost, category (M)	D	IFRS 7.8(g)

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
Table text block			
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)
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)

continued...

...continued

20D For example, an entity shall disclose the information required by paragraph 20C for a class of financial liabilities measured at amortised cost whose contractual cash flows change if the entity achieves a reduction in its carbon emissions.

Transitional disclosures

D7

Paragraph 7.2.49 of IFRS 9 requires an entity to disclose information about the change in measurement category as a result of applying amendments to the Application Guidance to Section 4.1 of IFRS 9. To reflect this disclosure requirement, the IASB proposes to create a new table with four new line-item elements.

Transition for <i>Amendments to the Classification and Measurement of Financial Instruments</i>			
...			
7.2.49 <u>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:</u>			
Element label	ET	ER	Reference
Table text block			
Disclosure of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9	TB	D	IFRS 9.7.2.49
Axis and members			
Classes of financial assets (A)		D	IFRS 9.7.2.49
Classes of financial assets (DM)		D	IFRS 9.7.2.49
...			
(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 4.1 of IFRS 9, measurement category immediately before applying amendments	T	D	IFRS 9.7.2.49(a)
Financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9, 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 4.1 of IFRS 9, measurement category immediately after applying amendments	T	D	IFRS 9.7.2.49(b)
Financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9, carrying amount immediately after applying amendments	M	D	IFRS 9.7.2.49(b)

Appendix E—Proposed taxonomy modelling for disclosure of the fact of early application

E1 To reflect the disclosure of the fact of early application, the IASB proposes:

- (a) to add references to two existing elements for the paragraph in the new or amended Accounting Standard that requires the disclosure of the fact of early application; and

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

- (b) to add members reflecting each new or amended Accounting Standard that may be applied for an earlier period to the existing 'Initially applied IFRSs' axis.

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	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 4.1 of IFRS 9 (M)	D	IFRS 7.44LL , IFRS 9.7.1.13(b)
Annual Improvements to IFRS Accounting Standards-Volume 11 (M)	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)	D	IFRS 1.39AK
Annual Improvements-Volume 11 Amendments to IFRS 7 (M)	D	IFRS 7.44NN
Annual Improvements-Volume 11 Amendments to IFRS 9 (M)	D	IFRS 9.7.1.14
Annual Improvements-Volume 11 Amendments to IFRS 10 (M)	D	IFRS 10.C1E
Annual Improvements-Volume 11 Amendments to IAS 7 (M)	D	IAS 7.65

Appendix F—Proposed documentation labels for new elements

F1 The IFRS Accounting Taxonomy includes documentation labels for elements in the IFRS Accounting Taxonomy. Documentation labels describe in text the accounting meaning of each element.

F2 This Appendix shows the documentation labels for proposed new elements. Changes to documentation labels are discussed throughout the document. The documentation labels are also available in the supporting materials.

Subsidiaries without Public Accountability: Disclosures (paragraphs C4–C17)

Statement of compliance with IFRS Accounting Standards including IFRS 19 (paragraphs C4–C5)

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 all the requirements in IFRS Accounting Standards and requirements in IFRS 19.	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 all the requirements in IFRS Accounting Standards and requirements in IFRS 19.	D	IFRS 19.20
Description of compliance with IAS 34 and requirements in related paragraphs in IFRS 19, if applied for interim financial report	The description of compliance of the entity's interim financial report with IAS 34 and requirements in related paragraphs in IFRS 19. [Refer: IFRS Accounting Standards [member]]	D	IFRS 19.247
Compliance with IAS 34 and requirements in related paragraphs in IFRS 19, if applied for interim financial report	Indicates (true false) whether the entity is compliant with IAS 34 and requirements in related paragraphs in IFRS 19, for interim financial report.	D	IFRS 19.247

Disclosure of basis for preparing and presentation information about segments that does not comply with IFRS 8 (paragraphs C6–C8)

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

Disclosure of name of the ultimate or intermediate parent that prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards (paragraphs C9–C10)

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)

Examples of management judgements in applying entity's accounting policies with the most significant effect on recognised amounts (paragraphs C11–C14)

Element label	Documentation label	ER	Entry point A Reference	Entry point B Reference
Disclosure of judgement made in determining appropriate classes of assets and liabilities for which disclosures about fair value measurements are provided	The disclosure of the judgement 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)

Disclosure of significant actuarial assumptions used to determine the present value of the defined benefit obligation (paragraph C17)

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 (paragraphs D1–D7)

Disclosure requirements for investments in equity instruments designated at fair value through other comprehensive income (paragraph D1)

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)
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 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)

Financial instruments with contractual terms that could change the amount of contractual cash flows on the occurrence (or non-occurrence) of a contingent event (paragraphs D4–D5)

Element label	Documentation label	ER	Reference
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
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.	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 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)

Transitional disclosures (paragraph D7)

Element label	Documentation label	ER	Reference
Disclosure of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9	The disclosure of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9 made by Amendments to the Classification and Measurement of Financial Instruments.	D	IFRS 9.7.2.49
Financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9, measurement category immediately before applying amendments	The measurement category of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9 made by Amendments to the Classification and Measurement of Financial Instruments, immediately before applying the amendments.	D	IFRS 9.7.2.49(a)
Financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9, carrying amount immediately before applying amendments	The carrying amount of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9 made by Amendments to the Classification and Measurement of Financial Instruments, 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 4.1 of IFRS 9, measurement category immediately after applying amendments	The measurement category of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9 made by Amendments to the Classification and Measurement of Financial Instruments, immediately after applying the amendments.	D	IFRS 9.7.2.49(b)
Financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9, carrying amount immediately after applying amendments	The carrying amount of financial assets affected by amendments to Application Guidance to Section 4.1 of IFRS 9 made by Amendments to the Classification and Measurement of Financial Instruments, immediately after applying the amendments.	D	IFRS 9.7.2.49(b)

Disclosure of the fact of early application (paragraph E1)

Element label	Documentation label	ER	Reference
IFRS 19 (M)	This member stands for IFRS 19 Subsidiaries without Public Accountability: Disclosures.	D	IFRS 19.A1
Amendments to the Classification and Measurement of Financial Instruments (M)	This member stands for Amendments to the Classification and Measurement of Financial Instruments (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 4.1 of IFRS 9 (M)	This member stands for Amendments to the Classification and Measurement of Financial Instruments (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 Annual Improvements to IFRS Accounting Standards-Volume 11 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 Annual Improvements to IFRS Accounting Standards-Volume 11 in July 2024. Subject of the amendment is Hedge Accounting by a First-time Adopter.	D	IFRS 1.39AK
Annual Improvements-Volume 11 Amendments to IFRS 7 (M)	This member stands for Amendments to IFRS 7 issued as part of Annual Improvements to IFRS Accounting Standards-Volume 11 in July 2024. 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 Annual Improvements to IFRS Accounting Standards-Volume 11 in July 2024. Subjects of the amendments are Derecognition of Lease Liabilities and Disclosure of Deferred Difference between Fair Value 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 Annual Improvements to IFRS Accounting Standards-Volume 11 in July 2024. 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 Annual Improvements to IFRS Accounting Standards-Volume 11 in July 2024. Subject of the amendment is Cost Method.	D	IAS 7.65