IFRS® Accounting Standards

IFRS 1

First-time Adoption of International Financial Reporting Standards

IFRS 2

Share-based Payment

IFRS 3

Business Combinations

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 Accounting Standards

IFRS 14

Regulatory Deferral Accounts

IFRS 15

Revenue from Contracts with Customers

IFRS 16

Leases

IFRS 17

Insurance Contracts

IAS1

Presentation of Financial Statements

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



IFRS Accounting Standards

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



IFRS Accounting Standards

IAS 37

Provisions, Contingent Liabilities and Contingent Assets

IAS 38

Intangible Assets

IAS 39

Financial Instruments: Recognition and Measurement

IAS 40

Investment Property

IAS 41

Agriculture





kpmg.com/ifrs

© 2024 KPMG IFRG Limited, a UK company, limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.

KPMG International Standards Group is part of KPMG IFRG Limited.

KPMG refers to the global organisation or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit <u>kpmg.com/governance</u>.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

This publication contains copyright © material of the IFRS® Foundation. All rights reserved. Reproduced by KPMG IFRG Limited with the permission of the IFRS Foundation. Reproduction and use rights are strictly limited. For more information about the IFRS Foundation and rights to use its material please visit <u>www.ifrs.org</u>.

Disclaimer: To the extent permitted by applicable law, the IASB, the ISSB and the IFRS Foundation expressly disclaims all liability howsoever arising from this publication or any translation thereof whether in contract, tort or otherwise (including, but not limited to, liability for any negligent act or omission) to any person in respect of any claims or losses of any nature including direct, indirect, incidental or consequential loss, punitive damages, penalties or costs.

Information contained in this publication does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

'ISSBTM' is a Trade Mark and 'IFRS®', 'IASB®', 'IFRIC®', 'IFRS for SMEs®', 'IAS®' and 'SIC®' are registered Trade Marks of the IFRS Foundation and are used by KPMG IFRG Limited under licence subject to the terms and conditions contained therein. Please contact the IFRS Foundation for details of countries where its Trade Marks are in use and/or have been registered.

