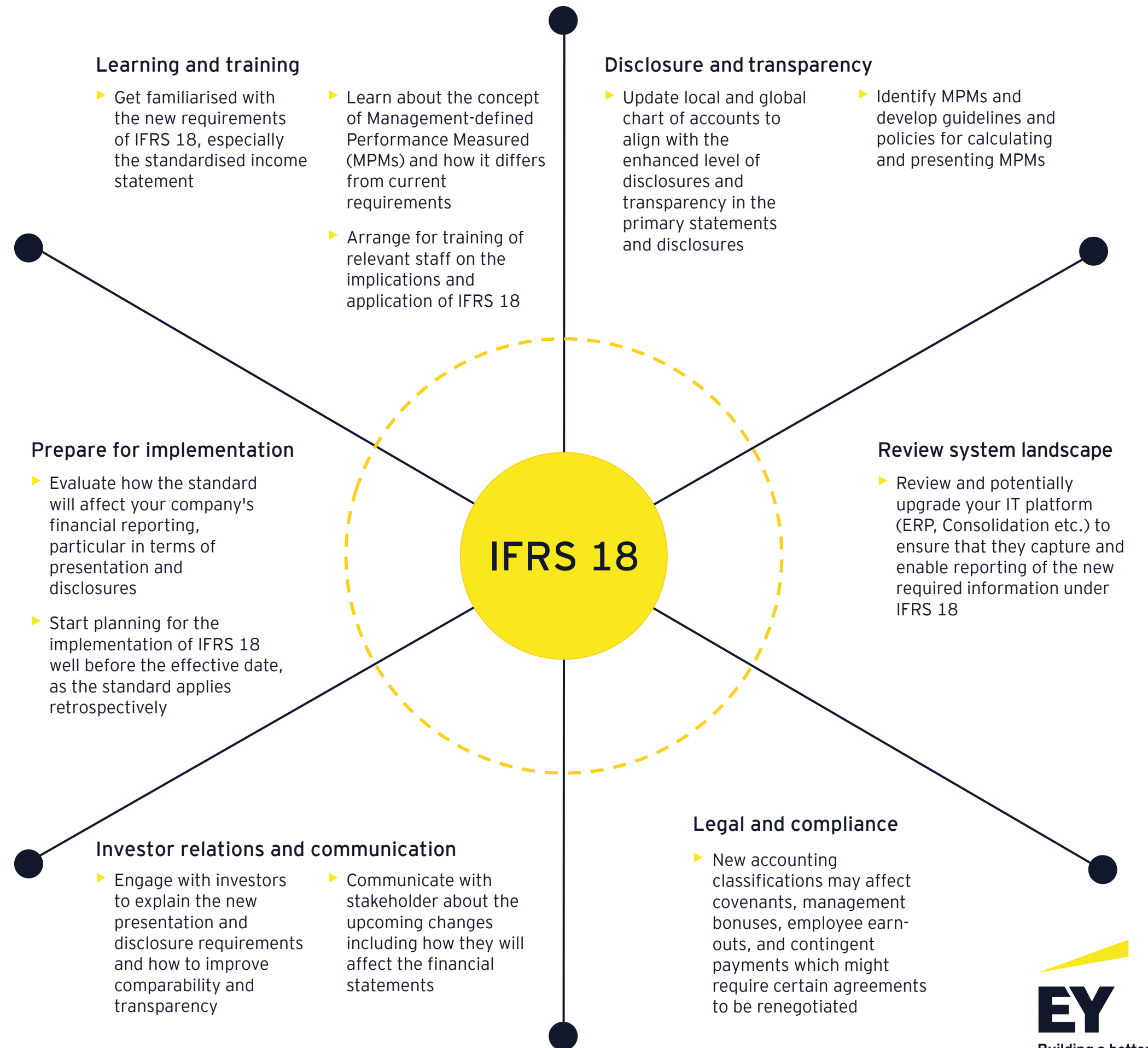


- ▶ IFRS 18 is effective from 1 January 2027 with the possibility of early adoption
- ▶ More standardized income statement with new mandatory defined subtotals
- ▶ New requirements for Management-defined Performance measures (MPMs)
- ▶ Specific requirements to classification of items within the income statements
- ▶ More specific guidance related to presentation of items in the primary statements or in the notes
- ▶ More specific guidance related to aggregation and disaggregation of information

Implementation considerations



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