Opening Remarks and Updates

Extract, IFRS® Accounting Standards Discussion Group Report on the Meeting – September 18, 2025

Amendments to IFRS 19 *Subsidiaries without Public Accountability: Disclosures*

In developing the reduced disclosure requirements in IFRS 19, the IASB considered the disclosure requirements in other IFRS Accounting Standards as at February 28, 2021. In August 2025, the IASB amended IFRS 19 to provide reduced disclosure requirements for new and amended IFRS Accounting Standards issued between February 2021 and May 2024. The IASB will consider amending IFRS 19 each time a new or amended IFRS Accounting Standard is issued.

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