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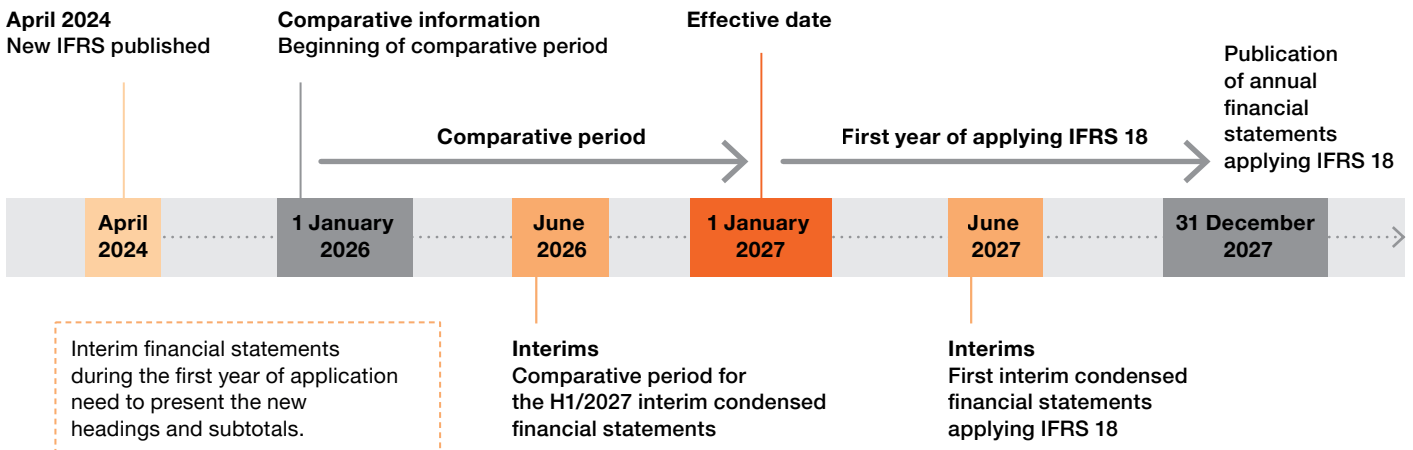
IFRS 18 drives change beyond accounting

Early, cross-functional planning is essential for a successful and efficient transition.

IFRS 18 – Comparative period starts January 2026

This overview highlights the key changes introduced by IFRS 18, outlines the most important milestones, and sets out what companies should consider to ensure a smooth and timely transition. The countdown has begun: IFRS 18 takes effect from 1 January 2027 – but the comparative period starts a year earlier. From 1 January 2026, companies need

to begin presenting comparative information in line with the new structure and disclosures. This timeline highlights key milestones on the path to implementation – from the standard’s publication to the first annual financial statements under IFRS 18. Note: Interim financial statements must already reflect the new requirements during the transition.



In the first year of application, a reconciliation between each line item in the statement profit or loss presented by applying IAS 1 and each line item presented under IFRS 18 for the immediately preceding comparative period. This also applies to interims.

IFRS 18 will bring major changes to the presentation and disclosure of financial statements

Statement of profit and loss	Management-defined performance measures (MPMs)	Other changes
<p>Introduction of two mandatory subtotals:</p> <ul style="list-style-type: none"> Operating profit Profit before financing and income taxes <p>Classification of income and expenses in five categories:</p> <ul style="list-style-type: none"> Operating Investing Financing Income taxes Result from discontinued operations <p>Additional requirements for companies with specific main business activities</p>	<p>Identifying MPM:</p> <ul style="list-style-type: none"> Financial performance measure consisting of a subtotal of income and expenses Communicates management's view of an aspect of an entity's financial performance Used in public communications outside financial statements <p>Disclosure of MPM in a single note including:</p> <ul style="list-style-type: none"> Explanation as to why an MPM communicates management's view about the company's financial performance including the calculation Reconciliation with the most directly comparable IFRS subtotal, including the income tax effect and effect on NCIs 	<p>Amendments to IAS 7 Statement of Cash Flows:</p> <ul style="list-style-type: none"> Removal of disclosure options for interest and dividends Operating profit as starting point for the indirect method to report cash flows from operating activities <p>Changes to the statement of financial position:</p> <ul style="list-style-type: none"> Separate presentation of goodwill <p>General principles of aggregation and disaggregation in the primary financial statements and disclosures in the notes</p>

Impact of IFRS 18



How we can support you

Phase 1: Impact Assessment:

- Evaluate current financial reporting and systems
- Identify necessary ERP and process adjustments
- Define new disclosure and disaggregation

Phase 2: Design Target Model

- Redesign booking logic, cost structures and master data
- Update chart of accounts and financial reporting rules
- Align management performance measures (MPMs)
- Ensure compatibility with tools

Phase 3: Implement & Go-Live

- Apply new income statement structure (IFRS 18 categories)
- Update consolidated financial statements
- Align reporting across departments

