

IFRS

Navigating IFRS 18 - Presentation and Disclosure in Financial Statements

IFRS 18 *Presentation and Disclosure in Financial Statements* issued by IASB brings fundamental changes to how entities present financial performance and disclose key information. SECP vide S.R.O.2444(I)/2025 dated December 12, 2025, adopted IFRS 18, and mandated its applicability for the preparation of financial statements for annual reporting periods beginning on or after January 1, 2027.

IFRS 18 will replace IAS 1. It introduces (i) a structured approach to categorise income and expenses, and (ii) mandatory subtotals in the statement of profit or loss. It aims to enhance comparability across entities, and sets out new disclosure requirements for management-defined performance measures (MPMs).

The changes introduced by IFRS 18 will significantly impact financial reporting practices across sectors, including banks, financial institutions, manufacturing entities and service organisations. This webinar is being carried out to provide a structured and practical understanding of IFRS 18 and its implications for preparers and other stakeholders.

Key topics to be covered

1. Structural changes in the Statement of Profit or Loss
2. Classification principles of income and expenses in the Statement of Profit or Loss under IFRS 18
3. Disclosure requirements of Management-Defined Performance Measures (MPMs)
4. Aggregation and disaggregation principles of IFRS 18
5. Transition and Implementation Considerations



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Director Technical ICAP



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Accounting Standards Board



Mr. Jehan Zeb Amin
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Register Now



Panelists



Mr. Khattab Baig
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Zoom