




Implementation of the new IFRS 18 Standard

OUR ASSIGNMENT

The new IFRS 18 standard replaces IAS 1 Presentations of Financial Statement as of January 1st, 2027. IFRS 18 aims to improve financial reporting by requiring additional defined subtotals in the statement of profit and loss, disclosures about management-defined performance measures (MPM), and adding new principles for grouping of information.

IFRS 18 is accompanied by limited amendments to the requirements in IAS 7 Statement of Cash Flows. The new standard affects the complete set of financial statements and impacts how companies present and disclosure financial performance.

Approach and Tools	Value Realization	aietes Expertise
<div></div> <ul style="list-style-type: none">• As-Is analysis and definition of business requirements as blueprints• Reassessment of chart of accounts, grouping and subgroupings• Proactive preparation for adoption due to the high operational changes required to comply with IFRS 18	<div></div> <ul style="list-style-type: none">• Enhance comparability and transparency in financial performance reporting• Improving data quality and data collection• Creation of synergy effects to other amended IFRS Standards• Ensuring audit-proof implementation	<div></div> <ul style="list-style-type: none">• Longstanding experience with IFRS accounting• Sub-project lead and Test Management• Implementation planning• Preparation of date requirements and business blueprints• We act as the link between the business specialists and IT

YOUR AIETES EXPERTS



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