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In depth

New IFRS Accounting
Standards for 2024

洞察

2024年国际财务报告会计
准则的变化



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Introduction

Since May 2023 when our New IFRSs for 2023 was published, the IASB has issued the following:

- Amendments to IAS 7 and IFRS 7, 'Supplier Finance Arrangements'
- Amendments to IAS 21, 'Lack of Exchangeability'
- Amendments to IFRS 9 and IFRS 7, 'Amendments to the Classification and Measurement of Financial Instruments'
- IFRS 18 'Presentation and Disclosure in Financial Statements'
- IFRS 19 'Subsidiaries without Public Accountability: Disclosures'

This publication is designed to be used by preparers, users and auditors of IFRS financial statements. It includes a quick reference table of each accounting standard/ amendment/interpretation categorised by the effective date and whether early adoption is permitted. The publication gives an overview of the impact of the changes, which may be significant for some entities, helping companies understand if they will be affected and to begin their considerations. It will help entities plan more effectively by flagging up where new processes and systems or more guidance may be needed.



引言

自2023年5月我们的《2023年国际财务报告准则的变化》出版以来，国际会计准则理事会（IASB）发布：

- 对《国际会计准则第7号—现金流量表》以及《国际财务报告准则第7号—金融工具：披露》的修订：供应商融资安排
- 对《国际会计准则第21号—汇率变动的的影响》的修订：货币缺乏可兑换性
- 对《国际财务报告准则第9号—金融工具》以及《国际财务报告准则第7号—金融工具：披露》的修订：对金融工具的分类与计量的修订
- 《国际财务报告准则第18号—财务报表列报和披露》
- 《国际财务报告准则第19号—非公共受托责任子公司的披露》

本刊可供国际财务报告准则下的财务报表编制者、使用者和审计师使用，其中包含一份按照生效日期分类的各项会计准则/修订/解释公告的速查表，并标明是否允许提前采用。本刊概述了会计准则变动的的影响（这些影响对于某些主体而言可能是重大的），将帮助公司理解其是否将受此影响，并开始考虑如何应对。本刊将通过着重提醒哪些领域需要引入新程序和系统或更多指引，以帮助主体提高制定计划的效率。

Accounting Standard/amendment/interpretation	Effective date	Adoption status	Page
1 January 2024			
Amendments to IAS 1, 'Presentation of financial statements', on classification of liabilities (2020 Amendments)	Annual periods beginning on or after 1 January 2024	Early adoption is permitted but if an entity early applies the 2020 Amendments after the issue of the 2022 Amendments, it is required to apply both these amendments at the same time	7
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1 January 2026			
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1 January 2027			
IFRS 18 'Presentation and Disclosure in Financial Statements'	Annual periods beginning on or after 1 January 2027	Early adoption is permitted	27
IFRS 19 'Subsidiaries without Public Accountability: Disclosures'	Eligible entities may elect to apply the new standard for reporting periods beginning on or after 1 January 2027	Early adoption is permitted	37

会计准则/修订/解释公告	生效日期	适用情况	页码
2024年1月1日			
对《国际会计准则第1号—财务报表的列报》关于负债的分类的修订（2020修订）	起始日在2024年1月1日或以后的年度期间	允许提前采用，但如果主体在2022修订发布后提前采用2020修订，则需同时采用2022修订	8
对《国际会计准则第1号—财务报表的列报》关于附有契约条件的非流动负债的修订（2022修订）	起始日在2024年1月1日或以后的年度期间	允许提前采用	10
对《国际财务报告准则第16号—租赁》关于售后租回交易中的租赁负债的修订	起始日在2024年1月1日或以后的年度期间	允许提前采用	12
对《国际会计准则第7号—现金流量表》以及《国际财务报告准则第7号—金融工具：披露》关于供应商融资安排的修订	起始日在2024年1月1日或以后的年度期间	允许提前采用	14
2025年1月1日			
对《国际会计准则第21号—汇率变动的影响》关于货币缺乏可兑换性的修订	起始日在2025年1月1日或以后的年度期间	允许提前采用	18
2026年1月1日			
对《国际财务报告准则第9号—金融工具》以及《国际财务报告准则第7号—金融工具：披露》关于金融工具的分类与计量的修订	起始日在2026年1月1日或以后的年度期间	允许提前采用	22
2027年1月1日			
《国际财务报告准则第18号—财务报表列报和披露》	起始日在2027年1月1日或以后的年度期间	允许提前采用	28
《国际财务报告准则第19号—非公共受托责任子公司的披露》	符合条件的子公司可以选择自2027年1月1日或以后开始的报告期间施行该项新准则	允许提前采用	38

Amendments to IAS 1, 'Presentation of financial statements', classification of liabilities as current or non-current (2020 Amendments)

Effective date



- Annual periods beginning on or after 1 January 2024
- Early adoption is permitted (see below for more detail)

Issue

On 23 January 2020, the IASB issued a narrow-scope amendment to IAS 1 to clarify that liabilities are classified as either current or non-current, depending on the rights that exist at the end of the reporting period. The amendment requires the following:

- Liabilities are classified as non-current if the entity has a substantive right to defer settlement for at least 12 months at the end of the reporting period. The amendment no longer refers to unconditional rights, since loans are rarely unconditional (for example, because the loan might contain covenants).
- The assessment determines whether a right exists, but it does not consider whether the entity will exercise the right. So, management's expectations do not affect classification.
- The right to defer only exists if the entity complies with any relevant conditions at the reporting date. This was further amended and clarified by issue of Amendment to IAS 1 'Presentation of financial statements', non-current liabilities with covenants (2022 Amendments) in October 2022 (see page 13 for more details).
- 'Settlement' is defined as the extinguishment of a liability with cash, other economic resources or an entity's own equity instruments that are classified as equity. There is an exception for convertible instruments that might be converted into equity, but only for those instruments where the conversion option is classified as an equity instrument as a separate component of a compound financial instrument.

Impact

The amendment changes the guidance for the classification of liabilities as current or non-current. It could affect the classification of liabilities, particularly for entities that previously considered management's intentions to determine classification and for some liabilities that can be converted into equity. All entities should reconsider their existing classification in the light of the amendment and determine whether any changes are required.

Effective date

Effective date for this amendment was deferred to 1 January 2024. Early adoption is permitted but if an entity early applies the 2020 Amendments after the issue of the 2022 Amendments, it is required to apply both these amendments at the same time.

对《国际会计准则第1号—财务报表的列报》关于将负债分类为流动负债或非流动负债的修订（2020修订）

生效日期



- 起始日在2024年1月1日或以后的年度期间
- 允许提前采用（详见下文）

问题

2020年1月23日，IASB发布了一份对IAS 1的小范围修订，以澄清主体应视报告期末存在的权利将负债划分为流动负债或非流动负债。该次修订要求：

- 如果主体在期末具有将负债的清偿延期至少12个月的实质性权利，则负债应当划分为非流动负债。由于贷款极少是无条件的（例如，贷款可能包含还款契约(covenants)），此次修订不再提及“无条件权利”。
- 进行评估时，主体应当确定是否存在上述权利，而不考虑主体是否将会行使这项权利。所以，管理层的预期不会影响负债的分类。
- 主体只有在报告日遵守任何相关条件的情况下，才存在延期权。2022年10月发布的对《国际会计准则第1号——财务报表的列报》关于附有契约条件的非流动负债的修订（2022修订）对此做了进一步修订和澄清（详见第14页）。
- “清偿”是指用现金、其他经济资源或划分为权益的主体自身权益工具消除负债。不过，就可转换为权益的可转换工具而言存在一项例外，该例外仅适用于转换选择权被归类为权益工具并作为复合金融工具单独组成部分的工具。

影响

此次修订修改了关于负债划分为流动负债或非流动负债的指引。该次修订可能对负债的分类产生影响，特别是对于之前在确定负债分类时曾考虑管理层意图的主体，以及一些可转换为权益的负债。主体应当参照此次修订，重新考虑债务的现行分类，并确定是否需要作出改变。

生效日期

本修订的生效日已递延至2024年1月1日。主体可选择提前采用，但如果其在2022修订发布后提前采用2020修订，则必须同时采用这两项修订。

Amendments to IAS 1, 'Presentation of financial statements', non-current liabilities with covenants (2022 Amendments)

Effective date



- Annual periods beginning on or after 1 January 2024
- Early adoption is permitted

Issue

IAS 1 'Presentation of financial statements' requires that, for an entity to classify a liability as non-current, the entity must have the right at the reporting date to defer settlement of the liability for at least twelve months after that date.

In January 2020, the Board issued the amendments 'Classification of liabilities as current or non-current' to IAS 1 (2020 Amendments). The 2020 Amendments originally had an effective date for reporting periods beginning on or after 1 January 2023. The 2020 Amendments originally required that, an entity does not have the right to defer settlement of a liability—and thus classifies the liability as current—when the entity would not have complied with covenants based on its circumstances at the reporting date, even if compliance with such covenants were tested only within twelve months after that date. However, such requirement was amended and clarified by the 2022 Amendments, and the effective date of 2020 Amendments was deferred to 1 January 2024 to be in line with the effective date of the 2022 Amendments.

The 2022 Amendments issued in October 2022 clarify that covenants of loan arrangements which an entity must comply with only after the reporting date would not affect classification of a liability as current or non-current at the reporting date. However, those covenants that an entity is required to comply with on or before the reporting date would affect classification as current or non-current, even if the covenant is only assessed after the entity's reporting date.

The 2022 Amendments also introduce additional disclosure requirements. When an entity classifies a liability arising from a loan arrangement as non-current and that liability is subject to the covenants which an entity is required to comply with within twelve months of the reporting date, the entity shall disclose

information in the notes that enables users of financial statements to understand the risk that the liability could become repayable within twelve months of the reporting period, including:

- a. the carrying amount of the liability;
- b. information about the covenants;
- c. facts and circumstances, if any, that indicate the entity may have difficulty complying with the covenants. Such facts and circumstances could also include the fact that the entity would not have complied with the covenants based on its circumstances at the end of the reporting period.

Impact

We do not expect the 2022 Amendments to significantly change an entity's classification of liabilities as current or non-current from the current guidance. The 2022 Amendments will typically result in additional disclosure being required.

However, the 2022 Amendments may result in a significant change to classification of non-current liabilities with covenants if an entity early adopted the original 2020 Amendments before the issue of the 2022 Amendments.

Effective date

The 2022 Amendments changed the effective date of the 2020 Amendments. As a result, the 2020 and 2022 Amendments are effective for annual reporting periods beginning on or after 1 January 2024 and should be applied retrospectively in accordance with IAS 8. As a result of aligning the effective dates, the 2022 Amendments will replace the requirements of the 2020 Amendments when they both become effective in 2024. Earlier application is permitted but if an entity early applies the 2020 Amendments after the issue of the 2022 Amendments, it is required to apply both these amendments at the same time.

对《国际会计准则第1号—财务报表的列报》关于附有契约条件的非流动负债的修订（2022修订）

生效日期



- 起始日在2024年1月1日或以后的年度期间
- 允许提前采用

问题

《国际会计准则第1号——财务报表的列报》规定，主体须在报告日拥有至少延期十二个月清偿该项债务的权利，方能将负债分类为非流动负债。

2020年1月，理事会发布了对《国际会计准则第1号》关于流动或非流动负债的分类的修订（2020修订）。该修订原计划于2023年1月1日或之后开始的报告期间生效。2020修订最初规定，当主体根据其在报告日的情况无法满足契约条件时（即使主体仅需在报告日后的十二个月内满足此类契约条件），主体无权推迟清偿债务，因此需将负债分类为流动负债。但是该规定被2022修订进一步修订和澄清，且其生效日被递延至2024年1月1日，以与2022修订的生效日保持一致。

2022年10月发布的2022修订进一步澄清，仅需在报告日后满足的与贷款安排相关的契约条件，不影响主体在报告日对此类负债进行流动或非流动分类。但是，主体须在报告日或之前满足的契约条件会影响流动或非流动负债分类，即便契约条件于报告日后进行评估操作亦是如此。

2022修订还加入了额外的披露要求。当主体将贷款安排产生的负债分类为非流动负债，且该项负债需在报告日后十二个月内满足某些契约条件时，主体应在附注中披露相关信息，告知财务报表使用者该项负债可能需要在报告期后十二个月内偿还的风险，具体包括：

1. 该项负债的账面价值；
2. 契约条件的相关信息；及
3. 表明主体可能难以满足契约条件的事实和情况（如有），包括基于报告期末时的情况主体无法满足契约条件的事实。

影响

我们预计2022修订不会导致主体根据当前指南对流动或非流动负债的分类发生重大变化。主体采用2022修订后将需要进行额外的披露。

但如果主体在2022修订发布前提前采用了原2020修订，2022修订可能会导致附有契约条件的非流动负债分类发生重大变化。

生效日期

2022修订更改了2020修订的生效日期。因此，2020修订和2022修订均于2024年1月1日或之后开始的年度报告期间生效，并应根据《国际会计准则第8号》追溯适用。由于两者同时生效，2022修订将于2024年生效时取代2020修订的要求。主体可选择提前采用，但如果主体在2022修订发布后提前采用2020修订，则必须同时采用这两项修订。

Amendments to IFRS 16 'Leases', lease liability in a sale and leaseback

Effective date



- Annual periods beginning on or after 1 January 2024
- Early adoption is permitted

Issue

In June 2020, the IFRS Interpretations Committee issued an agenda decision addressing how a seller-lessee should measure the right-of-use asset arising from the leaseback and, as a result, how it should determine the gain or loss on a sale and leaseback transaction where the transaction qualifies as a 'sale' under IFRS 15 and the lease payments include variable lease payments that do not depend on an index or rate. While the agenda decision provided an approach for the initial measurement of the right-of-use asset and the lease liability arising from the leaseback, it did not address how the lease liability would be subsequently measured.

The amendments to IFRS 16, issued in September 2022, aim to address that gap. IFRS 16 now specifies that, in subsequently measuring the lease liability, the seller-lessee determines 'lease payments' and 'revised lease payments' in a way that does not result in the seller-lessee recognising any amount of the gain or loss that relates to the right of use it retains.

In other words, without these amendments, a seller-lessee, applying the subsequent measurement requirements for lease liabilities unrelated to a sale and leaseback transaction, might have recognised a gain on the right of use it retains solely because of a remeasurement (for example, following a lease modification or change in the lease term), even though no transaction or event would have occurred to give rise to that gain.

Any gains and losses relating to the full or partial termination of a lease continue to be recognised when they occur as these relate to the right of use terminated and not the right of use retained.

The amendments do not prescribe a particular method of subsequent measurement. However, they include examples illustrating the initial and subsequent measurement of the lease liability where there are variable payments that do not depend on an index or rate.

Impact

Any entity that has entered into, or might enter into, a sale and leaseback transaction for which the lease payments include variable payments that do not depend on an index or a rate could be impacted by these amendments.

Effective date and transition

The amendments are effective for annual reporting periods beginning on or after 1 January 2024, but they could be early adopted.

An entity applies the requirements retrospectively back to sale and leaseback transactions that were entered into after the date when the entity initially applied IFRS 16. For example, an entity that applied IFRS 16 from 1 January 2019 (as many IFRS reporters did) would apply the amendments to sale and leaseback transactions that were entered into after 1 January 2019. This might require retrospective application to comparative periods as a result.

对《国际财务报告准则第16号—租赁》关于售后租回交易中的租赁负债的修订

生效日期



- 起始日在2024年1月1日或以后的年度期间
- 允许提前采用

问题

2020年6月，国际财务报告准则解释委员会发布了一项议程决定，针对承租人应如何计量售后租回交易产生的使用权资产提供了指引，从而明确了当售后租回交易满足国际财务报告准则第15号的“出售”条件且租赁付款额包括不取决于某一指数或利率的可变租赁付款额时，应如何确定售后租回交易产生的利得或损失。虽然该议程决定针对售后租回产生的使用权资产和租赁负债提供了初始计量方法，但其并未提及应当如何对租赁负债进行后续计量。

2022年9月发布的对国际财务报告准则第16号的修订旨在填补这一空白。该修订规定，在对售后租回产生的租赁负债的后续计量中，承租人确定“租赁付款额”和“修改后的租赁付款额”的方式不应导致承租人确认与其保留的使用权相关的任何利得或损失金额。

换言之，如果没有此次修订，若承租人对售后租回交易产生的租赁负债适用并非该等交易产生的租赁负债的相关后续计量要求，即使并没有发生产生利得的交易或事项，也可能会仅仅由于重新计量（例如，租赁变更或租赁期发生变化）就导致其确认与保留的使用权相关的利得。

该修订还规定，与部分终止或完全终止租赁相关的任何利得或损失于其发生时予以确认，因为这些利得或损失与终止的使用权相关，而不是与保留的使用权相关。

上述修订并未规定具体的后续计量方法，但提供了示例以说明，租赁付款额为不取决于某一指数或利率的可变付款额时，租赁负债的初始和后续计量。

影响

如果主体已达成或可能达成售后租回交易，且相关租赁付款额包括不取决于某一指数或利率的可变付款额，则该主体可能受上述修订影响。

生效日期及过渡

上述修订自2024年1月1日或以后开始的年度报告期间生效，但允许提前采用。

主体对在首次采用国际财务报告准则第16号之日后达成的售后租回交易应追溯适用上述要求。例如，自2019年1月1日起采用国际财务报告准则第16号的主体（许多IFRS报告主体从该日起采用）将对2019年1月1日之后达成的售后租回交易适用上述修订，因此，该等主体可能需要对比较期间追溯应用。

Amendments to IAS 7 'Cash flow statement' and IFRS 7 'Financial Instruments: Disclosure', on supplier finance arrangements

Effective date



- Annual periods beginning on or after 1 January 2024
- Early adoption is permitted

Issue

On 25 May 2023, the IASB issued [amendments to IAS 7 and IFRS 7](#) to require specific disclosures about supplier finance arrangements (SFAs). The amendments respond to investors that said they urgently need more information about SFAs to be able to assess how these arrangements affect an entity's liabilities, cash flows and liquidity risk.

To meet investor's needs, the new disclosures will provide information about:

1. The terms and conditions of SFAs.
2. The carrying amount of financial liabilities that are part of SFAs and the line items in which those liabilities are presented.
3. The carrying amount of the financial liabilities in item 2 for which suppliers have already received payment from the finance providers.
4. The range of payment due dates for both the financial liabilities that are part of SFAs, and comparable trade payables that are not part of such arrangements.
5. Non-cash changes in the carrying amounts of financial liabilities in item 2.
6. Access to SFA facilities and concentration of liquidity risk with the finance providers.

Entities will be required to aggregate the information they provide about SFAs. However, entities should disaggregate information about terms and conditions that are dissimilar, disclose explanatory information when the range of payment due dates is wide, and disclose the type and effect of non-cash changes that are needed for comparability between periods.

Impact

All entities that use SFAs in their operations will be required to provide the new disclosures provided they are material.

SFAs are described in the amendments as being characterised as arrangements in which one or more finance providers offer to pay amounts an entity owes its suppliers, and the entity agrees to pay according to the terms and conditions of the arrangement at the same date as, or a date later than, suppliers are paid. The arrangements typically provide the entity with extended payment terms, or the entity's suppliers with early payment terms, compared to the related invoice payment due date.

PwC Observation

Given the short implementation period, entities need to quickly start working to identify the complete list of arrangements that will be subject to these new disclosure requirements. Some of the disclosures may present challenges for entities to gather the information to be disclosed, and for auditors to gather evidence of their completeness and accuracy.

The disclosure about financial liabilities for which suppliers have already received payment from finance providers will be the most challenging (item 3 above) as many entities might not have ready access to all that information. Entities might need to put in place new processes and controls to ensure the complete and accurate gathering of this information. They might also need to review and amend the terms of the contractual agreements to be granted access to that information.

Entities and auditors should engage in discussions, as soon as possible, to assess the potential impacts of the need to produce these disclosure requirements in a relatively short period of time – see section below.

对《国际会计准则第7号—现金流量表》以及《国际财务报告准则第7号—金融工具：披露》关于供应商融资安排的修订

生效日期



- 起始日在2024年1月1日或以后的年度期间
- 允许提前采用

问题

2023年5月25日IASB发布了《[国际会计准则第7号—现金流量表](#)》以及《[国际财务报告准则第7号—金融工具：披露](#)》的修订，针对供应商融资安排（SFAs）提出具体披露要求。该修订是对投资者迫切需要了解更多有关供应商融资安排信息呼声的回应，以便其能够评估这些安排对主体的负债、现金流量和流动性风险的影响。

为了满足投资者的需求，新的披露要求提供以下信息：

1. 供应商融资安排的条款和条件；
2. 属于供应商融资安排的金融负债的账面金额及其所列表的报表项目；
3. 在第2项披露的金融负债账面金额中供应商已从融资提供方收到款项的，该款项所对应的金融负债的账面金额；
4. 属于供应商融资安排的金融负债和不属于供应商融资安排的可比应付账款的付款到期日区间；
5. 在第2项披露的金融负债账面金额的非现金变动；及
6. 可获得的供应商融资安排及对融资提供方的流动性风险集中程度。

主体需要汇总披露供应商融资安排的信息。但是，主体应当单独披露具有不同条款和条件的供应商融资安排的相关信息，如果付款到期日的范围较大则主体应当披露解释性信息，以及基于各报告期间信息可比性的需要披露非现金变动的类型和影响。

影响

如果影响重大，所有在其运营中采用了供应商融资安排的主体都必须按照新的披露要求进行披露。

该修订中的供应商融资安排是具有如下特征的安排：一个或多个融资提供方提供资金为主体支付其应付供应商的款项，且该主体同意根据安排的条款和条件在其供应商收到款项的当天或之后向融资提供方还款。与原付款到期日相比，该安排通常延长了主体的付款期，或者提前了该主体供应商的收款期。

普华永道观察

鉴于此修订的实施期较短，实体需要迅速行动起来，识别出属于新披露要求适用范围的供应商融资安排的完整清单。就某些新披露要求而言，主体可能在收集拟披露的信息时遇到挑战，而审计师也可能在收集这些信息完整性和准确性证据时面临挑战。

对于主体来说最大的挑战在于披露供应商已从融资提供方收到款项所对应的金融负债（上文第3项），原因是现行条件下许多主体可能不易获取全部相关信息。为此，主体可能需要实施新的流程和控制以确保收集到完整、准确的上述信息，此外，可能还需要审核和修改合同协议的条款以获得获取该信息的权限。

主体和审计师应当尽快进行讨论，评估主体必须在相对较短时间内按照新要求披露的潜在影响 — 参见下述内容。

Effective date

The new disclosure requirements will be effective for annual reporting periods beginning on or after 1 January 2024. The unusually short implementation period was set considering:

- a. the urgent need for better information for investors about SFAs which have come under significant scrutiny recently,
- b. the fact that the amendments do not affect recognition or measurement principles, but only disclosure requirements, and
- c. introduction of similar disclosure requirements in US GAAP with a quick effective date.

The following reliefs will be available in the first year of application:

- a. Disclosure of comparative information:** comparative information is not required during the first year the entity applies the amendments, that is, an entity with a closing reporting date of December 31, 2024 will not need to present the comparative information of 2023.
- b. Disclosure of specified opening balances:** quantitative disclosures item 2 to 4 are normally required at the opening and closing of each reporting period. However, considering the complexity that may exist for disclosures item 3 and 4 in the first year of application, entities are provided with transition relief meaning the disclosures item 3 and 4 are only required as of year-end.
- c. Interim financial statements:** the required disclosures are only applicable for the annual periods during the first year of application. Therefore, the earliest that the new disclosure requirements are mandated is an annual reporting period ending 31 December 2024.

More details

Refer to [PwC's In depth](#) to find a comprehensive guide on the reporting requirements for supplier finance arrangements (including the new disclosure requirements).



生效日期

新的披露要求将自2024年1月1日或之后开始的年度报告期间生效。与以往相比此修订的实施期明显偏短。IASB进行如此安排是基于以下考虑：

- a. 供应商融资安排近期受到监管机构的严格审查，投资者迫切需要获得更有价值的信息，
- b. 此修订仅对披露要求产生影响，而不会影响确认或计量原则，以及
- c. 美国会计准则（US GAAP）中已引入类似的披露要求并在短期内生效。

在采用该修订的第一年，主体可豁免以下披露：

- a. **比较信息：**在采用该修订的第一年，主体不需要提供比较期间信息，即报告期末日期为2024年12月31日的主体不需要提供2023年的比较信息。
- b. **特定的期初余额：**每个报告期期初和期末通常需要提供第2至4项的定量披露。但考虑到第3项和第4项的复杂程度，在采用首年，该修订提供了仅需要披露第3项和第4项的期末信息的过渡期豁免。
- c. **中期财务报表：**新披露要求仅适用于采用该修订的第一年的年度期间。因此，新披露要求的最早适用期间是截至2024年12月31日止的年度报告期间。

更多详情

关于供应商融资安排的会计处理，包括此新披露要求，请参阅[普华永道洞察](#)。



Amendments to IAS 21 'The effects of changes in foreign exchange rates' on lack of exchangeability

Effective date



- Annual periods beginning on or after 1 January 2025
- Early adoption is permitted

Issue

IAS 21 sets out the exchange rate that an entity uses when it reports foreign currency transactions in the functional currency or translates the results of a foreign operation in a different currency. Until now, IAS 21 set out the exchange rate to use when exchangeability between two currencies is temporarily lacking, but not what to do when lack of exchangeability is not temporary.

On 15 August 2023, the IASB issued [amendments to IAS 21](#) to help entities:

- assess exchangeability between two currencies; and
- determine the spot exchange rate, when exchangeability is lacking.

Impact

An entity is impacted by the amendments when it has a transaction or an operation in a foreign currency that is not exchangeable into another currency at a measurement date for a specified purpose. A currency is exchangeable when there is an ability to obtain the other currency (with a normal administrative delay), and the transaction would take place through a market or exchange mechanism that creates enforceable rights and obligations.

Assessing exchangeability between two currencies requires an analysis of different factors; such as the time frame for the exchange, the ability to obtain the other currency, markets or exchange mechanisms, the purpose of obtaining the other currency, and the ability to obtain only limited amounts of the other currency.

When a currency is not exchangeable into another currency, the spot exchange rate needs

to be estimated. The objective in estimating the spot exchange rate at a measurement date is to determine the rate at which an orderly exchange transaction would take place at that date between market participants under prevailing economic conditions.

The amendments to IAS 21 do not provide detailed requirements on how to estimate the spot exchange rate. Instead, they set out a framework under which an entity can determine the spot exchange rate at the measurement date using:

- a. an observable exchange rate without adjustment, for example:
 - a spot exchange rate for a purpose other than that for which an entity assesses exchangeability; or
 - the first exchange rate at which an entity is able to obtain the other currency for the specified purpose after exchangeability of the currency is restored.
- b. another estimation technique, for example, that could be any observable exchange rate adjusted as necessary to meet the objective of the new requirements.

PwC observation

In developing these amendments, the IASB decided not to set a hierarchy of observable exchange rates to use in estimating a spot exchange rate. Whilst a hierarchy generally has a benefit of increasing consistency, in this case, it might have imposed additional costs without providing more useful information. The combination of a clear objective for the estimation, and a choice of what approach to take to make the estimation, allows entities to decide on a cost-effective approach considering their specific circumstances.

对《国际会计准则第21号—汇率变动的的影响》关于货币缺乏可兑换性的修订

生效日期



- 起始日在2025年1月1日或以后的年度期间
- 允许提前采用

问题

《国际会计准则第21号》规定了主体按功能货币列报外币交易或将境外经营的经营成果折算为另一种货币时应当使用的折算汇率。《国际会计准则第21号》仅规定了在两种货币之间暂时缺乏可兑换性的情况下主体应当如何确定外汇汇率，并未明确长期缺乏可兑换性时主体应当如何进行相应的会计处理。

2023年8月15日，国际会计准则理事会发布了对《国际会计准则第21号》的修订，以帮助主体：

- 评估两种货币之间是否具备可兑换性；以及
- 在两种货币之间缺乏兑换性的情况下应当如何确定即期汇率。

影响

此次修订将对满足以下条件的主体产生影响：主体进行的外币交易或经营以外币计价，且该外币在计量日不可与其他货币兑换或无法为了满足特定目的进行兑换。一种货币可以兑换成其他货币，是指主体有能力在一定时间范围内（包括正常行政延迟），通过某一市场或能够在外汇交易中产生可执行的权利和义务的交易机制，则该货币可以兑换成其他货币。

评估两种货币是否具有可兑换性时，需要分析不同因素，比如，兑换的时间框架、能否兑换为其他货币、市场或兑换机制，兑换为其他货币的目的以及是否仅能兑换为有限数量的其他货币。

当一种货币无法兑换为另一种货币时，主体需要估计即期汇率。于计量日估计即期汇率的目的是，确定市场参与者在当前经济情况下于计量日进行的有序外汇交易的汇率。

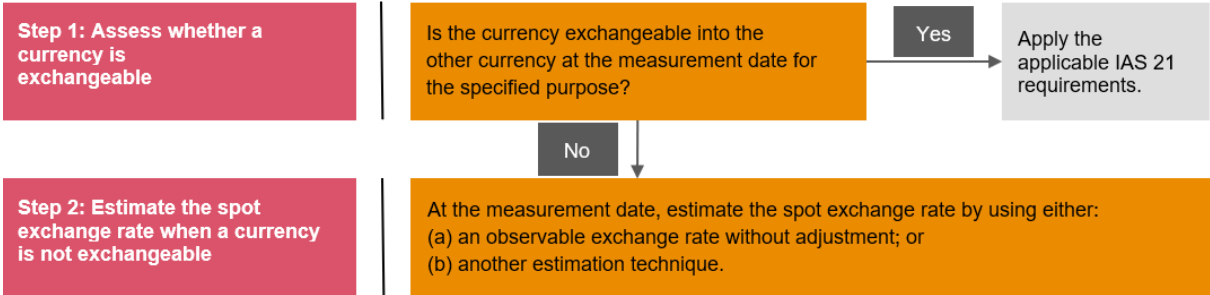
此次修订并未针对如何估计即期汇率作出详细规定，而是提供了以下框架，以便主体可以确定计量日即期汇率：

- a. 可观察到的且未予调整的汇率，例如：
 - i. 可满足主体除评估货币可兑换性目的以外的其他目的的即期汇率；或
 - ii. 货币具备可兑换性后，主体为满足特定目的而首次将其兑换为其他货币时的汇率。
- b. 其他估计技术，例如，为了满足新要求而对任何可观察到的汇率加以必要调整。

普华永道观察

在此次修订的起草过程中，国际会计准则理事会作出如下决定，即估计即期汇率的过程中所用的可观察到的汇率不应设置层次。虽然层次通常能够增加一致性，但就货币可兑换性而言，分层可能造成额外的成本，却不能提供更有用的信息。只要主体估计即期汇率的目标明晰，并可以自由选择估计方法，主体就能结合自身情况选出符合成本效益的方法。

The following diagram was added to the amendments to help entities to assess the requirements:



The amendments include accompanying new disclosures to help investors to understand the effects, risks and estimated rates and techniques used when a currency is not exchangeable.

Effective date

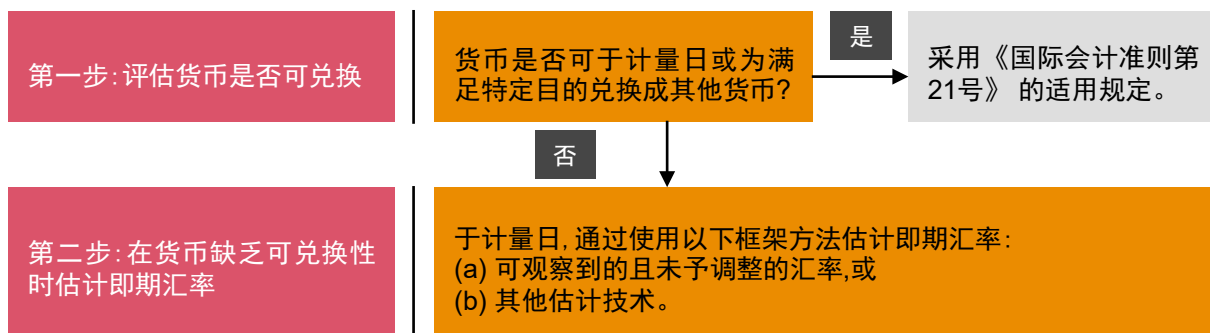
The new requirements will be effective for annual reporting periods beginning on or after 1 January 2025, with earlier application permitted.

Transition requirements

When an entity first applies the new requirements, it is not permitted to restate comparative information. Instead, the entity is required to translate the affected amounts at estimated spot exchange rates at the date of initial application, with an adjustment to retained earnings (if between foreign and functional currency) or to the reserve for cumulative translation differences (if between functional and presentation currency).



为了帮助主体评估货币是否可兑换以及在缺乏可兑换性时估计即期汇率，此次修订提供了如下图示：



此次修订包含新的信息披露要求，以增强财务报表使用者理解主体受货币缺乏可兑换性所产生的影响、带来的风险及主体所用的估计即期汇率及技术。

生效日期

主体应当在2025年1月1日或之后的年度报告期间应用该修订，允许提前施行。

衔接规定

在应用修订后的《国际会计准则第21号》时，主体无需重述比较信息。主体应当于首次执行修订后准则之日，使用该日估计的即期汇率对受影响的资产和负债进行折算。同时，如果于首次执行修订后准则之日发现功能货币和外币之间缺乏可兑换性，则调整留存收益，如果于首次执行修订后准则之日发现功能货币与列报货币之间缺乏可兑换性，则将累计折算差额调整至储备科目。



Amendments to IFRS 9 'Financial Instruments' and IFRS 7 'Financial Instruments: Disclosures' on classification and measurement of financial instruments

Effective date



- Annual periods beginning on or after 1 January 2026
- Early adoption is permitted

Issue

On 30 May 2024, the IASB issued amendments to IFRS 9 and IFRS 7 to:

- clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception for some financial liabilities settled through an electronic cash transfer system;
- clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion;
- add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement environment, social and governance (ESG) targets); and
- update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI).

The amendments in b) are most relevant to financial institutions, but the amendments in a), c) and d) are relevant to all entities.

Impact

a) Date of recognition and derecognition of financial assets and liabilities

The amendments clarify the date of recognition and derecognition of a financial asset or financial liability, as set out in the table below.

	Financial asset*	Financial liability
Date of recognition	the date the entity becomes party to the contractual provisions of the instrument	the date the entity becomes party to the contractual provisions of the instrument
Date of derecognition	the date the rights to cash flows expire or the asset is transferred	the settlement date (that is, the date the liability is extinguished or otherwise qualifies for derecognition)

* IFRS 9 provides an exception for regular way purchases or sales of financial assets that allows for recognition/derecognition using either trade date or settlement date accounting. That exception continues to apply and is not impacted by these amendments.

对《国际财务报告准则第9号—金融工具》以及《国际财务报告准则第7号—金融工具：披露》关于金融工具的分类与计量的修订

生效日期



- 起始日在2026年1月1日或以后的年度期间
- 允许提前采用

问题

2024年5月30日，IASB针对IFRS 9和IFRS 7修订的主要内容包括：

- 澄清了金融资产和金融负债的确认/终止确认日期，并针对某些以电子支付系统结算的金融负债增加了一项豁免规定；
- 对评估一项金融资产是否满足仅为本金及未偿付本金金额之利息的支付（以下简称SPPI）标准作出澄清并提供进一步指引；
- 针对包含可能会导致现金流量发生变更的合同条款的特定金融工具（比如具有与环境、社会和治理（以下简称ESG）目标实现情况挂钩特征的部分金融工具）增加新的披露要求；以及
- 更新了针对指定为以公允价值计量且其变动计入其他综合收益（以下简称FVOCI）的权益工具的披露要求。

其中第b)项所述的修订与金融机构最为相关，第a)、c)和d)项所述的修订与所有主体都相关。

影响

a) 金融资产和金融负债的确认/终止确认日期

此次修订澄清了金融资产和金融负债的确认/终止确认日期，具体如下：

	金融资产*	金融负债
确认日期	主体成为金融工具合同条款的一方之日	主体成为金融工具合同条款的一方之日
终止确认日期	收取金融资产所产生的现金流量的合同权利到期或金融资产转移之日	结算日期（即金融负债消除之日或满足终止确认条件之日）

* IFRS 9 针对常规方式购买或出售金融资产提供了一项豁免规定，允许主体采用交易日或结算日会计进行确认/终止确认。这项豁免规定继续有效，不受此次修订影响。



However, the amendments provide an optional exception relating to the derecognition of a financial liability. Applying the exception, an entity is permitted to derecognise a financial liability at an earlier date if the cash transfer takes place through an electronic payment system and specific conditions are met.

The conditions for the exception are that the entity making the payment does not have:

- the practical ability to withdraw, stop or cancel the payment instruction;
- the practical ability to access the cash; or
- significant settlement risk.

This exception does not apply to other payment methods such as cheques, and must be elected on a system-by-system basis.

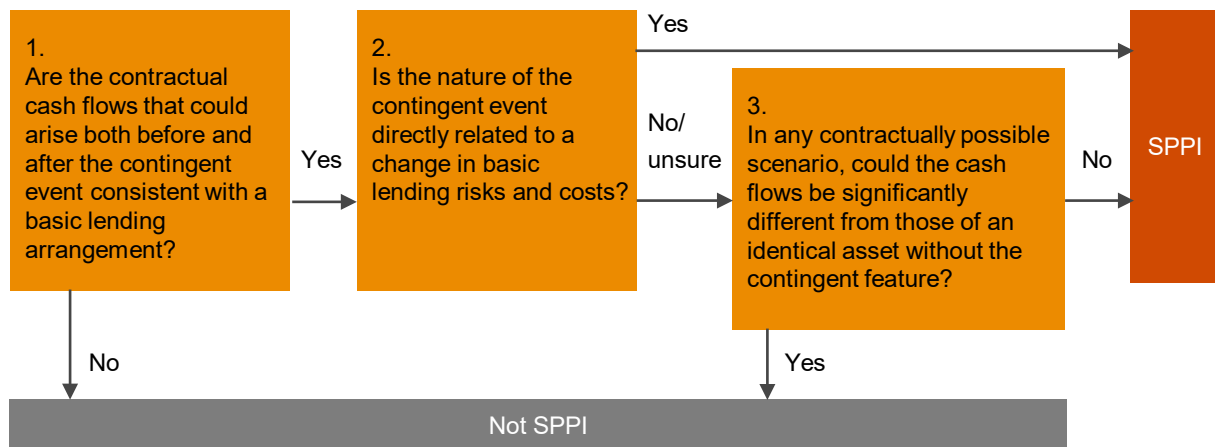
b) Assessing whether a financial asset meets the SPPI criterion

The amendments cover three areas that impact the SPPI assessment for financial assets:

- contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets);
- non-recourse features; and
- contractually-linked instruments (CLIs).

Contractual terms that can change the timing or amount of cash flows based on contingent events

Over the past few years, there has been an increase in lending products with interest rate adjustments that incentivise customers to meet specified ESG targets. The amendments provide additional guidance on the SPPI assessment for financial assets with contractual terms that can change the timing or amount of contractual cash flows (summarised in the flowchart below).





此次修订提供了一项与金融负债终止确认有关的可选择的豁免规定。按照这项豁免规定，通过电子支付系统进行现金转账并符合特定条件的主体可在结算日之前终止确认金融负债。

适用这项豁免规定的主体必须符合以下条件：

- 没有撤回、停止或取消付款指令的实际能力；
- 没有获取因付款指令而用于结算的现金的实际能力；或
- 与电子支付系统相关的结算风险不重大。

这项豁免规定不适用于以支票等其他方式付款的情况，而且主体必须针对每一个电子支付系统选择适用这项豁免。

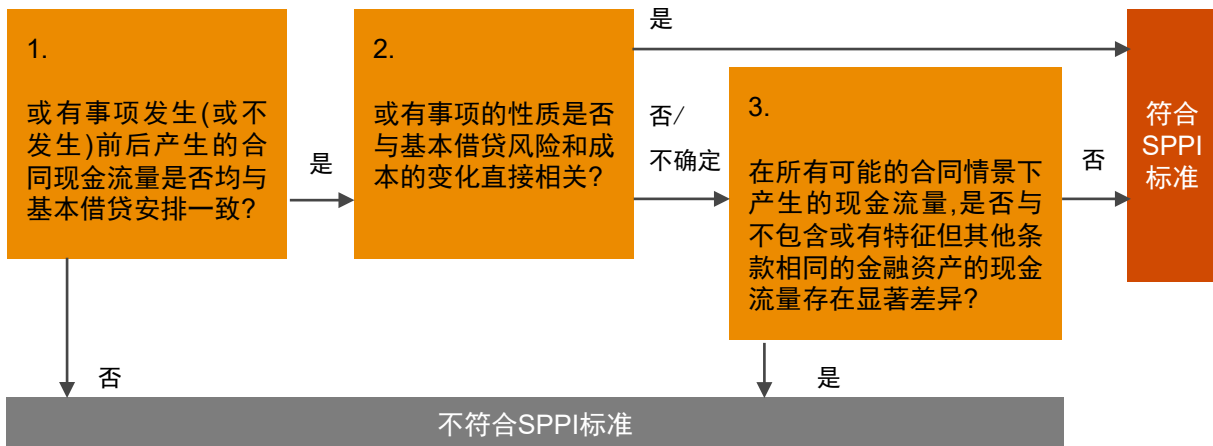
b) 评估一项金融资产是否满足SPPI标准

此次修订指出，以下三方面会对金融资产是否满足SPPI标准的评估产生影响：

- 受或有事项影响而可能会导致现金流量的时间分布或金额发生变更的合同条款，例如，与ESG目标挂钩的利率；
- 无追索权特征；以及
- 合同挂钩工具（以下简称CLIs）。

受或有事项影响而可能会导致现金流量的时间或金额发生变更的合同条款

过去几年中，越来越多的借贷产品合同包含了在借款企业满足合同规定的ESG目标的情况下对利率进行调整的条款，以激励借款企业实现ESG目标。此次修订针对包含可能会导致合同现金流量的时间或金额发生变更的合同条款的金融资产是否符合SPPI标准的评估提供了额外指引（请参见下文流程图）。



Non-recourse features

When assessing whether a financial asset meets the SPPI criterion, an entity considers the various features of the contract, including any 'non-recourse' features. The amendments clarify that a financial asset has non-recourse features if the holder's right to receive cash flows is *contractually* limited to the cash flows generated by specified assets. The presence of such non-recourse features does not necessarily preclude the financial asset from meeting the SPPI criterion, but the features do need to be carefully considered.

Contractually-linked instruments (CLIs)

In some transactions, an issuer might prioritise payments using multiple CLIs that create concentrations of credit risk (known as 'tranches'). Identifying CLIs is important, because IFRS 9 has specific requirements for determining whether their cash flows meet the SPPI criterion.

The amendments clarify that a key element that distinguishes CLIs from other financial assets with non-recourse features is the waterfall payment structure that results in a disproportionate allocation of cash shortfalls between the tranches.

c) New disclosures for borrowers and lenders about contingent events and their potential impact on contractual cash flows

The amendments introduce new disclosure requirements for instruments with contractual terms that can change cash flows because of events that are not directly related to changes in basic lending risks (such as certain loans subject to ESG targets).

These new requirements are applicable to financial assets measured at FVOCI as well as financial assets and liabilities measured at amortised cost, and include:

- a qualitative description of the nature of the contingent event;
- quantitative information about the possible changes to contractual cash flows — for example, the range of possible changes; and
- the gross carrying amount of financial assets and amortised cost of financial liabilities subject to these contractual terms.

d) Disclosures for FVOCI equity instruments

The amendments also change some of the disclosures for equity instruments designated at FVOCI.

Effective date

The amendments to IFRS 9 and IFRS 7 will be effective for annual reporting periods beginning on or after 1 January 2026, with early application permitted (subject to any endorsement process).

An entity can elect to early apply only the amendments discussed in (b) and (c) above together, without yet applying the amendments discussed in (a) and (d).

When an entity first applies the amendments, it is not required to restate comparative information, and is only permitted to do so if possible without the use of hindsight.



无追索权特征

评估一项金融资产是否满足SPPI标准时，主体应考虑合同具有的各种特征，包括“无追索权”特征。此次修订澄清了，如果金融资产持有人收取现金流量的合同权利仅限于特定资产所产生的现金流量，该金融资产具有无追索权特征。金融资产具有无追索权特征本身，不一定表明其无法满足SPPI标准，但主体必须对这些特征进行谨慎分析。

合同挂钩工具

在某些交易中，发行人可能通过采用多个合同挂钩工具来安排现金流的优先偿付顺序，进而产生了信用风险集中（分级）。识别合同挂钩工具之所以非常重要，是因为IFRS 9对此类工具提供了评估其现金流量是否满足SPPI标准的具体要求。

此次修订澄清了，区分合同挂钩工具与具有无追索权特征的其他金融资产的一个关键要素是瀑布支付结构，该结构会导致基础资产的现金短缺在不同分级持有人之间的分配不成比例。

c) 就或有事项及其对合同现金流量的潜在影响对借款方和出借方提出新的披露要求

此次修订针对包含某些合同条款的金融工具引入新的披露要求，该等条款可能会导致现金流量因与基本借贷风险变动不直接相关的或有事项而发生变更（比如与ESG目标挂钩的贷款）。

这些新要求适用于以公允价值计量且其变动计入其他综合收益的金融资产以及以摊余成本计量的金融资产和金融负债，并且包括：

- 对或有事项的性质定性描述；
- 由这些条款导致的合同现金流量可能发生变化的定量信息，例如，可能发生的变更范围；以及
- 具有此类合同条款的金融资产的账面余额和金融负债的摊余成本。

d) 修改了针对以公允价值计量且其变动计入其他综合收益的权益工具的披露要求

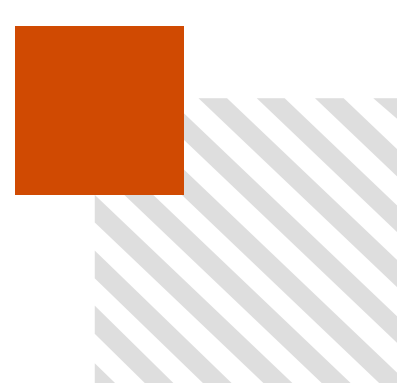
此次修订还修改了针对指定为以公允价值计量且其变动计入其他综合收益的权益工具的部分披露要求。

生效日期

对IFRS 9和IFRS 7的此次修订将自2026年1月1日或以后开始的年度报告期间生效，并允许提前采用（需遵循相关批准程序）。

主体可以选择仅提前采用前述第b)项和第c)项中的修订要求，而不同时提前采用第a)项和第d)项中的修订要求。

首次采用此次修订时，主体无需重述比较信息，并且，仅当主体不使用 hindsight 即可重述比较信息时，才允许进行重述。



New standards

IFRS 18 'Presentation and Disclosure in Financial Statements'

Effective date



- Annual periods beginning on or after 1 January 2027
- Early adoption is permitted

Issue

On 9 April 2024, the IASB issued a new standard – [IFRS 18, 'Presentation and Disclosure in Financial Statements'](#) – in response to investors' concerns about the comparability and transparency of entities' performance reporting. The new requirements introduced in IFRS 18 will help to achieve comparability of the financial performance of similar entities, especially related to how 'operating profit or loss' is defined. The new disclosures required for some management-defined performance measures will also enhance transparency.

Key changes

1. Structure of the statement of profit or loss

IFRS 18 introduces a defined structure for the statement of profit or loss. The goal of the defined structure is to reduce diversity in the reporting of the statement of profit and loss, helping users of financial statements to understand the information and to make better comparisons between companies. The structure is composed of categories and required subtotals:

- Categories:** Items in the statement of profit or loss will need to be classified into one of five categories: operating, investing, financing, income taxes and discontinued operations. IFRS 18 provides general guidance for entities to classify the items among these categories – the three main categories are:

Operating category

Not defined by IFRS 18, this is the 'residual' category for income and expenses that are not classified in other categories. This will typically include the entity's results from its main business activities.

Investing category

This category typically includes:

- results of associates and joint ventures;
- results of cash and cash equivalents; and
- assets that generate a return individually and largely independently of other resources.

Financing category

This category includes:

- all income and expenses from liabilities that involve only the raising of finance (such as typical bank borrowings); and
- interest expense and the effects of changes in interest rates from other liabilities (such as unwinding of the discount on a pension liability).

新准则

《国际财务报告准则第18号—财务报表列报和披露》

生效日期



- 起始日在2027年1月1日或以后的年度期间
- 允许提前采用

问题

2024年4月9日，为响应投资方对提高企业业绩报告可比性和透明性的要求，IASB发布了一项新准则——《国际财务报告准则第18号——财务报表列报与披露》。IFRS 18所引入的新要求，特别是关于“经营利润”的界定，将有助于提高同类企业财务业绩的可比性。规范管理层业绩指标披露的新规定，也将有助于提升业绩报告的透明度。

主要变化

1. 损益表结构

IFRS 18对损益表的结构作出了明确规定，旨在减少损益表列报方面存在的多样化问题，帮助财务报表使用者理解相关信息，并提高财务报表之间的可比性。损益表结构由类别和小计组成：

- 类别：**损益表项目应被划分为五个类别：经营类、投资类、筹资类、所得税费用类及终止经营类。IFRS 18就损益表项目如何划入这些类别提供了通用指引，其中最主要的三类为：

经营类

IFRS 18未对“经营类”作出明确定义，而是将其作为归集未划分为其他类别的收益和费用的剩余类别。经营类通常包括主体主要业务活动的业绩。

投资类

该类别通常包括：

- 在联营企业和合营企业中的损益份额；
- 来源于现金及现金等价物的收益和费用；以及
- 来源于能够独立产生投资回报的资产的收益和费用，该资产应基本独立于主体持有的其他资源。

筹资类

该类别包括：

- 来源于仅涉及融资的负债（比如典型的银行借款）产生的所有收益和费用；以及
- 来源于其他负债的利息费用以及利率变动的影响（比如养老金负债的实际利率摊销额）

IFRS 18 includes additional requirements for entities that provide financing to customers (for example, banks) or that invest in assets with specific characteristics (for example, an investment entity) as a main business activity. Some income and expenses that might ordinarily have been classified in the investing or financing category, when applying the general principles, will be presented in the operating category for these entities. The result of this is that operating profit will include the results of an entity's main business activities.

- b. Required subtotals:** IFRS 18 requires entities to present specified totals and subtotals: the main change relates to the mandatory inclusion of 'Operating profit or loss'. The other required subtotals are 'Profit or loss' and 'Profit or loss before financing and income taxes', with some exceptions (for example, where a bank has financing as a main business activity and has made specific presentation choices).

These principles are illustrated in the following examples:

1) Illustrative statement of profit or loss for a general corporate

Statement of profit or loss – general corporate (operating expenses by function)

Line item	CU	Category
Revenue	X	Operating
Cost of goods sold	(X)	
Gross profit	X	
Selling expenses	(X)	
General and administrative expenses	(X)	
Research and development expenses	(X)	
Operating profit	X	Required subtotal
Share of profit from associates and joint ventures accounted for using the equity method	X	Investing
Interest income from cash and cash equivalents	X	
Profit before financing and income tax	X	Required subtotal
Interest expense on borrowings	(X)	Financing
Interest expense on other liabilities	(X)	
Profit before income tax	X	
Income tax expense	(X)	Income tax
Profit from continuing operations	X	
Loss from discontinued operations	(X)	Discontinued operations
Profit for the year	X	Required subtotal

对于将为客户提供融资作为主要业务活动之一的主体（例如银行）或将对具有特定特征的资产进行投资作为主要业务活动之一的主体（例如投资性主体），IFRS 18提出了额外要求。对于此类主体，前述通用指引下通常可能会被划入投资或融资类别的一些收益和费用，将在经营类别中进行列报。该项要求将使得经营利润包括主体主要业务活动的业绩。

- b. **增加小计项目：**IFRS 18要求主体列报指定的合计及小计项目：主要变化在于要求损益表中必须包含“经营利润”小计项目；其他要求列报的小计是“净利润”和“筹资和所得税前利润”，但个别情况除外（例如，银行以提供融资作为主要业务活动之一，并已作出特殊列报选择）。

以下示例体现了上述原则：

1) 一般企业损益表示例

损益表 — 一般企业（按功能列示经营费用）

报表项目	金额	类别
营业收入	X	经营
营业成本	(X)	
毛利	X	
销售费用	(X)	
管理费用	(X)	
研发费用	(X)	
经营利润	X	必列小计
在权益法核算的联营企业和合营企业中享有的损益份额	X	投资
现金及现金等价物产生的利息收入	X	
筹资及所得税前利润	X	必列小计
借款利息费用	(X)	筹资
其他负债利息费用	(X)	
税前利润	X	
所得税费用	(X)	所得税
持续经营净利润	X	
终止经营净亏损	(X)	终止经营
净利润	X	必列小计

2) Illustrative statement of profit or loss for an insurer

Statement of profit or loss – insurer

Line item	CU	Category	
Insurance revenue	X	Operating	
Insurance service expenses	(X)		
Net expenses from reinsurance contracts held	(X)		
Insurance service result	X		
Interest revenue calculated using the effective interest rate method	X		
Dividends and fair value changes on financial assets	X		
Credit impairment losses	(X)		
Finance expenses from insurance contracts issued	(X)		
Finance income from reinsurance contracts held	X		
Net financial result	X		
Other expenses	(X)		
Operating profit	X		Required subtotal
Share of profit of associates and joint ventures accounted for using the equity method	X		Investing
Profit before financing and income tax	X	Required subtotal	
Interest expense on borrowings and pension liabilities	(X)	Financing	
Profit before income tax	X		
Income tax expense	(X)	Income tax	
Profit for the year	X	Required subtotal	

3) Illustrative statement of profit or loss for an investment and retail bank

Statement of profit or loss – investment and retail bank

Line item	CU	Category	
Interest revenue calculated using the effective interest rate method	X	Operating	
Interest expense	(X)		
Net interest income	X		
Fee and commission income	X		
Fee and commission expense	(X)		
Net fee and commission income	X		
Net trading income	X		
Net investment income, including cash and cash equivalents	X		
Credit impairment losses	(X)		
Employee benefits expense	(X)		
Depreciation and amortisation expenses	(X)		
Operating profit	X		Required subtotal
Share of profit of associates and joint ventures	X		Non-main investing and financing
Interest expense on pension and lease liabilities	(X)		
Profit before income tax	X		
Income tax expense	(X)	Income tax	
Profit for the year	X	Required subtotal	

2) 保险公司损益表示例

损益表 — 保险公司

报表项目	金额	类别
保险服务收入	X	经营
保险服务费用	(X)	
再保险合同净费用	(X)	
保险服务业绩	X	
按照实际利率法计算的利息收入	X	
股利及金融资产公允价值变动	X	
信用减值损失	(X)	
保险合同财务费用	(X)	
再保险合同财务收益	X	
净财务业绩	X	
其他费用	(X)	
经营利润	X	必列小计
在权益法核算的联营企业和合营企业中享有的损益份额	X	投资
筹资及所得税前利润	X	必列小计
借款及养老金负债产生的利息费用	(X)	筹资
税前利润	X	
所得税费用	(X)	所得税
净利润	X	必列小计

3) 投资与零售银行损益表示例

损益表 — 投资及零售银行

报表项目	金额	类别
按照实际利率法计算的利息收入	X	经营
利息支出	(X)	
净利息收入	X	
手续费及佣金收入	X	
手续费及佣金支出	(X)	
手续费及佣金收支净额	X	
净交易收益	X	
净投资收益, 包括现金及现金等价物	X	
信用减值损失	(X)	
雇员福利费用	(X)	
折旧及摊销费用	(X)	
经营利润	X	必列小计
在权益法核算的联营企业和合营企业中享有的损益份额	X	非主要投资及筹资
养老金及租赁负债的利息费用	(X)	
税前利润	X	
所得税费用	(X)	所得税
净利润	X	必列小计

2. Disclosures related to the statement of profit or loss

IFRS 18 introduces specific disclosure requirements related to the statement of profit or loss:

- a. **Management-defined performance measures:** Management might define its own measures of performance, sometimes referred to as 'alternative performance measures' or 'non-GAAP measures'. IFRS 18 defines a subset of these measures which relate to an entity's financial performance as management-defined performance measures ('MPMs'). Information related to these measures should be disclosed in the financial statements in a single note, including a reconciliation between the MPM and the most similar specified subtotal in IFRS® Accounting Standards. This will effectively bring a portion of non-GAAP measures into the financial statements.
- b. **Disclosure of expenses by nature, for entities that present the statement of profit or loss by function:** Entities will present expenses in the operating category by nature, function or a mix of both. IFRS 18 includes guidance for entities to assess and determine which approach is most appropriate, based on the facts and circumstances. Where items are presented by function, an entity is required to disclose information by nature for specific expenses.

3. Aggregation and disaggregation (impacting all primary financial statements and notes)

IFRS 18 provides enhanced guidance on the principles of aggregation and disaggregation which focus on grouping items based on their shared characteristics. These principles are applied across the financial statements, and they are used in defining which line items are presented in the primary financial statements and what information is disclosed in the notes.

4. Other limited changes

IFRS 18 will make some other limited changes to presentation and disclosure in the financial statements. For example, IAS 7, 'Statement of cash flows', is amended to:

- a. specify 'operating profit or loss' as the starting point for reconciling cash flows from operating activities; and
- b. remove the existing options for the presentation of interest and dividends paid and received.



2. 益表相关附注披露

IFRS 18针对损益表附注披露引入了具体要求：

- a. **管理层业绩指标：**管理层可能会自行定义业绩指标（亦称“替代业绩指标”或Non-GAAP指标），IFRS 18将其中一部分与主体财务业绩相关的指标定义为管理层业绩指标（MPMs）。与此类指标相关的信息，应当作为一项单独的附注在财务报表中进行披露，包括MPMs与国际财务报告会计准则规定的最直接可比的总计或小计项目之间的调节过程。这将有效地在财务报表中纳入部分Non-GAAP指标的相关信息。
- b. **按功能列报损益表的主体必须按性质披露费用：**主体可以选择在经营类别中按费用的性质、功能或性质与功能混合的方法列报费用项目。IFRS 18就主体如何基于事实和情况评估并确定最适当的列报方法提供了指引。如果按功能列报费用项目，主体必须按性质披露特定费用的信息。

3. 汇总和分解（对所有主要财务报表及附注产生影响）

IFRS 18制定了关于汇总和分解的强化指南，注重根据项目的共有特征进行分组。主体应在财务报表中一贯运用该等原则，包括确定主要财务报表的列报项目，以及确定附注披露信息。

4. 其他有限变化

IFRS 18还对财务报表的列报与披露要求作出其他有限变更。例如，相应修订《国际会计准则第7号——现金流量表》：

- a. 明确规定现金流量表间接法下经营活动现金流量的编制应以“经营利润”作为起点；以及
- b. 消现行准则中关于利息及股利收付现金流的列报选择权。





PwC Observation

The guidance on aggregation and disaggregation has changed. This will require entities to reconsider their chart of accounts to evaluate whether their existing presentation is still appropriate or whether improvements can be made to the way in which line items are grouped and described in the primary financial statements. In addition, changes in the structure of the statement of profit or loss and additional disclosure requirements might require an entity to make significant changes to its systems, charts of accounts, mappings etc. The level of operational change required by the new standard should not be underestimated, and entities should start thinking about the operational challenges as soon as possible.

It might be difficult to identify MPMs, and extensive procedures might be required by auditors to assess completeness.

Impact

All entities reporting under IFRS Accounting Standards will be impacted. The same requirements apply for both public and private entities, including the identification and disclosure of MPMs.

The classification among categories for the statement of profit or loss is performed at the reporting entity level – there might therefore be differences in classification between an entity's individual financial statements and the consolidated financial statements.

Effective date

The new standard will be effective for annual reporting periods beginning on or after 1 January 2027, including for interim financial statements. Retrospective application is required, and so comparative information needs to be prepared under IFRS 18.

In the year of adopting IFRS 18, the standard requires a reconciliation between how the statement of profit or loss was presented for the comparative period under IAS 1 and how it is presented in the current year under IFRS 18. Interim financial statements in the first year of adoption include similar reconciliation requirements.



普华永道观察

随着IFRS 18的发布，国际财务报告会计准则关于会计科目和列报项目的汇总和分解的指引已发生改变。这将要求主体重新审视和评估现有的会计科目和列报项目是否仍然适当，或需要对列报项目及描述作出改进。此外，损益表结构的变化及额外披露要求可能需要主体对系统、会计科目表及映射关系表等作出重大调整。主体应当重视为实施新准则而必须在运营层面做出变革的需求，并应尽快着手分析在运营方面可能遇到的挑战。

此外，管理层业绩指标的识别可能并不容易，审计师可能需要实施大量程序来评估披露的完整性。

影响

新准则将对所有采用国际财务报告会计准则的主体产生影响。上市公司和私营主体必须遵循相同的要求，包括识别和披露管理层业绩指标。

损益表中对损益类别的划分，应当在报告主体层面进行。因此，主体在个别财务报表与合并财务报表中的分类可能存在差异。

生效日期

新准则将自2027年1月1日或之后开始的年度报告期间生效，包括该日期或以后开始的中期财务报表，而且须追溯适用，因此主体必须根据IFRS 18编制比较信息。

在采用IFRS 18的首个年度，该准则要求主体编制根据IAS 1列报与根据IFRS 18列报的可比期间损益表之间的调节表。对于首次适用年度内的中期财务报表，同样存在这项要求。

IFRS 19 'Subsidiaries without Public Accountability: Disclosures'

Effective date



- Annual periods beginning on or after 1 January 2027
- Early adoption is permitted

Issue

On 9 May 2024, the IASB issued [IFRS 19, 'Subsidiaries without Public Accountability: Disclosures'](#). The standard was developed, in response to feedback from stakeholders, to allow subsidiaries with a parent that applies IFRS® Accounting Standards in its consolidated financial statements to apply IFRS Accounting Standards with reduced disclosure requirements.

IFRS 19 is a voluntary IFRS Accounting Standard that eligible subsidiaries can apply when preparing their own consolidated, separate or individual financial statements.

These subsidiaries will continue to apply the recognition, measurement and presentation requirements in other IFRS Accounting Standards, but they can replace the disclosure requirements in those standards with reduced disclosure requirements.

PwC observations

For groups that currently apply IFRS Accounting Standards at both the consolidated and the subsidiary reporting level, IFRS 19 will likely bring both operational relief and cost savings when reporting at the subsidiary level. This is because subsidiaries can now keep only one set of accounting records to meet the needs of both their parent company and the users of their financial statements.

Benefit

IFRS 19 applies to eligible subsidiaries that elect to adopt the standard in their consolidated, separate or individual financial statements. Eligible subsidiaries are those that are not publicly accountable and whose ultimate or intermediate parent prepares consolidated financial statements available for public use that comply with IFRS Accounting Standards.

An entity has public accountability if its equity or debt instruments are traded in a public market, if it is in the process of issuing such instruments for trading in a public market, or if it holds assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses.

Effective date

Eligible entities may elect to apply the new standard for reporting periods beginning on or after 1 January 2027. Unless permitted or exempted, comparative information needs to be prepared under IFRS 19. Early application is also permitted; specific requirements apply if IFRS 19 is applied earlier than IFRS 18 Presentation and Disclosure in Financial Statements.

Depending on the territory, there might be a local endorsement mechanism before the standard can be applied.

《国际财务报告准则第19号—非公共受托责任子公司的披露》

生效日期



- 起始日在2027年1月1日或以后的年度期间
- 允许提前采用

问题

2024年5月9日，IASB发布了《国际财务报告准则第19号——非公共受托责任子公司的披露》。该准则是根据利益相关方的反馈意见制定的，即如果母公司采用国际财务报告会计准则编制合并财务报表，允许子公司在采用该等准则编制自身财务报表时，适用简化披露要求。

IFRS 19属于一项自愿采用准则，因此，符合条件的子公司在编制其合并、单独或个别财务报表时可以自愿采用这项准则。

此类子公司应当继续采用其他国际财务报告会计准则中的确认、计量和列报要求，但可以遵循本准则简化的披露要求，以取代其他准则中的披露要求。

普华永道观察

对于目前合并层面和子公司层面的财务报表均采用国际财务报告会计准则的集团，IFRS 19很可能会使子公司层面的财务报告操作流程得以简化并节省成本。这是因为，按照新准则，子公司只需要维护一套会计记录，即可满足母公司及其自身财务报表使用者的需求。

哪类主体受益

IFRS 19适用于符合一定条件的子公司，这类子公司可以选择在其合并、单独或个别财务报表中采用该准则。符合一定条件的子公司是指满足以下条件的子公司：1) 不负有公共受托责任；2) 其最终或中间母公司编制的合并财务报表遵循国际财务报告会计准则，并且可供公众使用。

当主体满足以下条件之一时，主体负有公共受托责任：一是权益或债务工具在公开市场上交易，或正处于发行过程中；二是以信托方式持有广大外部单位或个人的资产，并将其作为主要业务之一。

生效日期

符合条件的子公司可以选择自2027年1月1日或以后开始的报告期间施行该项新准则。除明确允许或豁免以外，子公司须根据IFRS 19编制比较期间信息。该项新准则允许提前采用；在采用《国际财务报告准则第18号——财务报表列报与披露》之前采用IFRS 19的主体必须遵循特别要求。

在个别地区，这项新准则可能需要先经过当地批准后才能予以采用。

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