

IFRS 19 Disclosure Tracker

Copyright Notice: Copyright © 2024 IFRS[®] Foundation

This publication contains copyright material of the IFRS Foundation in respect of which all rights are reserved. Reproduction and use rights are strictly limited. Please contact the IFRS Foundation for further details at permissions@ifrs.org. Copies of IASB[®] publications may be obtained from the IFRS Foundation's Publications Department. Please address publication matters to publications@ifrs.org or visit our webshop at <http://shop.ifrs.org>.

Disclaimer

To the extent permitted by applicable law, and the IFRS Foundation expressly disclaim all liability howsoever arising from this publication or any translation thereof whether in contract, tort or otherwise to any person in respect of any claims or losses of any nature including direct, indirect, incidental or consequential loss, punitive damages, penalties or costs. Information contained in this publication does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 1	22	IFRS 1	X	
IFRS 1	23	IFRS 1	21	
IFRS 1	23A	IFRS 1	22	
IFRS 1	23B	IFRS 1	23	
IFRS 1	24 (a)	IFRS 1	24(a)	
IFRS 1	24 (b)	IFRS 1	24(b)	
IFRS 1	24 (c)	IFRS 1	X	
IFRS 1	25	IFRS 1	X	
IFRS 1	26	IFRS 1	25	
IFRS 1	27A	IFRS 1	26	
IFRS 1	28	IFRS 1	27	
IFRS 1	29	IFRS 1	X	
IFRS 1	29A	IFRS 1	X	
IFRS 1	30	IFRS 1	X	
IFRS 1	31	IFRS 1	X	
IFRS 1	31A	IFRS 1	X	
IFRS 1	31B	IFRS 1	X	
IFRS 1	31C	IFRS 1	X	
IFRS 1	32	IFRS 1	28	
IFRS 1	33	IFRS 1	29	
IFRS 1	D2	IFRS 1	30	
IFRS 1	D9D (b) (c)	IFRS 1	X	
IFRS 2	44	IFRS 2	X	
IFRS 2	45 (a) and (b)	IFRS 2	31	
IFRS 2	45 (c) and (d)	IFRS 2	X	
IFRS 2	46	IFRS 2	32	
IFRS 2	47 (a)(i)-(iii) and (b)	IFRS 2	X	
IFRS 2	47(c) (i)	IFRS 2	33	
IFRS 2	47 (c) (ii) and (iii)	IFRS 2	X	
IFRS 2	48	IFRS 2	X	
IFRS 2	49	IFRS 2	X	
IFRS 2	50	IFRS 2	X	
IFRS 2	51(a) and 51(b)(i)	IFRS 2	34	
IFRS 2	51(b)(ii)	IFRS 2	X	
IFRS 2	52	IFRS 2	X	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 3	59	IFRS 3	X	
IFRS 3	60	IFRS 3	X	
IFRS 3	61	IFRS 3	X	
IFRS 3	62	IFRS 3	X	
IFRS 3	63	IFRS 3	X	
IFRS 3	B64 (a), (b) and (c)	IFRS 3	35 (a),(b) and(c)	
IFRS 3	B64 (d)	IFRS 3	X	
IFRS 3	B64 (e)	IFRS 3	35 (d)	
IFRS 3	B64 (f)	IFRS 3	35 (e)	
IFRS 3	B64 (g)(i)-(ii)	IFRS 3	35 (f)	
IFRS 3	B64 (g)(iii)	IFRS 3	X	
IFRS 3	B64 (h)	IFRS 3	X	
IFRS 3	B64 (i)	IFRS 3	35 (g)	
IFRS 3	B64 (j)(i)	IFRS 3	35 (h)	
IFRS 3	B64(j)(ii)	IFRS 3	X	
IFRS 3	B64 (k)	IFRS 3	X	
IFRS 3	B64 (l)	IFRS 3	X	
IFRS 3	B64 (m)	IFRS 3	X	
IFRS 3	B64 (n)(i)	IFRS 3	35 (i)	
IFRS 3	B64 (n)(ii)	IFRS 3	X	
IFRS 3	B64 (o)	IFRS 3	35 (j)	
IFRS 3	B64 (p)	IFRS 3	X	
IFRS 3	B64 (q)	IFRS 3	X	
IFRS 3	B65	IFRS 3	X	
IFRS 3	B66	IFRS 3	X	
IFRS 3	B67 (a)	IFRS 3	X	
IFRS 3	B67 (b)(i) and (iii)	IFRS 3	36	
IFRS 3	B67(b)(ii)	IFRS 3	X	
IFRS 3	B67 (c)	IFRS 3	X	
IFRS 3	B67 (d) (i), (iii), (vi), (viii)	IFRS 3	X	
IFRS 3	B67 (d) (ii), (iv), (v), (vii)	IFRS 3	37	Comparative information is not required
IFRS 3	B67 (e)	IFRS 3	X	
IFRS 5	30	IFRS 5	X	
IFRS 5	33 (a)	IFRS 5	40	
IFRS 5	33 (c)	IFRS 5	40	
IFRS 5	33 (b), (d)	IFRS 5	X	
IFRS 5	33A	IFRS 5	X	
IFRS 5	34	IFRS 5	40	
IFRS 5	35	IFRS 5	X	
IFRS 5	36	IFRS 5	X	
IFRS 5	36A	IFRS 5	X	
IFRS 5	38	IFRS 5	X	
IFRS 5	39	IFRS 5	X	
IFRS 5	40	IFRS 5	X	
IFRS 5	41 (a) - (b)	IFRS 5	38 (a) - (b)	
IFRS 5	41 (c)	IFRS 5	X	
IFRS 5	41 (d)	IFRS 5	38 (c)	
IFRS 5	5B	IFRS 5	X	
IFRS 5	12	IFRS 5	40	
IFRS 5	13	IFRS 5	40	
IFRS 5	42	IFRS 5	39	
IFRS 6	23	IFRS 6	X	
IFRS 6	18	IFRS 6	X	
IFRS 6	24	IFRS 6	X	
IFRS 6	25	IFRS 6	41	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 7	3(a), 5A	IFRS 7	42	
IFRS 7	7	IFRS 7	43	
IFRS 7	8 (a)	IFRS 7	44(a)	
IFRS 7	8 (e)	IFRS 7	44(b)	
IFRS 7	8 (f)	IFRS 7	44(c)	
IFRS 7	8 (g)	IFRS 7	44(d)	
IFRS 7	8 (h)	IFRS 7	44(e)	
IFRS 7	9	IFRS 7	X	
IFRS 7	10 (a) and (b)	IFRS 7	45	
IFRS 7	10 (c) and (d)	IFRS 7	X	
IFRS 7	10A	IFRS 7	46	
IFRS 7	11, 11A, 11B	IFRS 7	X	
IFRS 7	12B	IFRS 7	47	
IFRS 7	12C	IFRS 7	48	
IFRS 7	12D	IFRS 7	X	
IFRS 7	13C (a), (b)	IFRS 7	49	
IFRS 7	13B, 13D, 13E	IFRS 7	X	
IFRS 7	13C (c)-(e)	IFRS 7	X	
IFRS 7	14	IFRS 7	51	
IFRS 7	15	IFRS 7	X	
IFRS 7	16A	IFRS 7	52	
IFRS 7	17	IFRS 7	53	
IFRS 7	18	IFRS 7	54	
IFRS 7	19	IFRS 7	55	
IFRS 7	20	IFRS 7	56	
IFRS 7	20A	IFRS 7	X	
IFRS 7	20B	IFRS 7	56A	Introduced by Amendments to the Classification and Measurement of Financial Instruments
IFRS 7	20C	IFRS 7	56B	Introduced by Amendments to the Classification and Measurement of Financial Instruments
IFRS 7	20D	IFRS 7	56C	Introduced by Amendments to the Classification and Measurement of Financial Instruments
IFRS 7	21	IFRS 7	57	
IFRS 7	21A - 21D	IFRS 7	X	
IFRS 7	22A	IFRS 7	X	
IFRS 7	22B (a) and (b)	IFRS 7	58	
IFRS 7	22B (c)	IFRS 7	X	
IFRS 7	22C (a)	IFRS 7	59	
IFRS 7	22C (b)	IFRS 7	X	
IFRS 7	23A - 23F	IFRS 7	X	
IFRS 7	24A	IFRS 7	60	
IFRS 7	24B (a)(i), (ii), (iii), (iv)	IFRS 7	61(a)	
IFRS 7	24B (a)(v)	IFRS 7	X	
IFRS 7	24B (b)(i)	IFRS 7	61(b)	
IFRS 7	24B (b)(ii), (iii)	IFRS 7	X	
IFRS 7	24C (a)(i)	IFRS 7	62(a)	
IFRS 7	24C (a)(ii)	IFRS 7	X	
IFRS 7	24C (b)(i), (ii), (iv)	IFRS 7	62(b)	
IFRS 7	24C (b)(iii), (v), (vi)	IFRS 7	X	
IFRS 7	24D - 24G, 24I	IFRS 7	X	
IFRS 7	24H	IFRS 7	63	
IFRS 7	24J (a)-(b)	IFRS 7	X	
IFRS 7	24J (c)	IFRS 7	X	
IFRS 7	25	IFRS 7	X	
IFRS 7	26	IFRS 7	X	
IFRS 7	28	IFRS 7	64	
IFRS 7	29	IFRS 7	X	
IFRS 7	31	IFRS 7	X	
IFRS 7	32	IFRS 7	X	
IFRS 7	32A	IFRS 7	X	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 7	33	IFRS 7	X	
IFRS 7	34	IFRS 7	X	
IFRS 7	B8	IFRS 7	X	
IFRS 7	35	IFRS 7	X	
IFRS 7	35A - 35E	IFRS 7	X	
IFRS 7	35F (a) and (b)	IFRS 7	69	
IFRS 7	35F (c) - (f)	IFRS 7	X	
IFRS 7	35G	IFRS 7	65	
IFRS 7	35H	IFRS 7	66	
IFRS 7	B8A - B8D,	IFRS 7	X	
IFRS 7	B8E	IFRS 7	67	
IFRS 7	35I	IFRS 7	70	
IFRS 7	35J - 35L	IFRS 7	X	
IFRS 7	35M	IFRS 7	71	
IFRS 7	35N	IFRS 7	X	
IFRS 7	36	IFRS 7	X	
IFRS 7	38	IFRS 7	X	
IFRS 7	39	IFRS 7	72	
IFRS 7	40	IFRS 7	X	
IFRS 7	41	IFRS 7	X	
IFRS 7	42	IFRS 7	X	
IFRS 7	42A - 42C, 42E - 42S	IFRS 7	X	
IFRS 7	B42	IFRS 7	50	
IFRS 7	42D (c), (d) and (f)	IFRS 7	X	
IFRS 7	42D (a), (b) and (e)	IFRS 7	73	
IFRS 7	X	IFRS 7	68	
IFRS 12	1	IFRS 12	X	
IFRS 12	2	IFRS 12	X	
IFRS 12	3	IFRS 12	X	
IFRS 12	4	IFRS 12	X	
IFRS 12	B2	IFRS 12	X	
IFRS 12	B3	IFRS 12	X	
IFRS 12	5(b), 5A, 6(b)	IFRS 12	74	
IFRS 12	B4	IFRS 12	75	
IFRS 12	7	IAS 8	177(b)-(d)	
IFRS 12	8	IFRS 12	X	
IFRS 12	9 (b)	IAS 8	177(b)	
IFRS 12	9 (a), (c) - (e)	IFRS 12	X	
IFRS 12	9A	IFRS 12	82	
IFRS 12	9B	IFRS 12	83	
IFRS 12	10	IFRS 12	X	
IFRS 12	11(a)	IFRS 12	76	
IFRS 12	11 (b)	IFRS 12	X	
IFRS 12	12	IFRS 12	X	
IFRS 12	13 (a)	IFRS 12	77	
IFRS 12	13 (b)	IFRS 12	X	
IFRS 12	13 (c)	IFRS 12	X	
IFRS 12	14	IFRS 12	78	
IFRS 12	15	IFRS 12	79	
IFRS 12	16	IFRS 12	X	
IFRS 12	17	IFRS 12	80	
IFRS 12	18	IFRS 12	X	
IFRS 12	19	IFRS 12	81	
IFRS 12	19A	IFRS 12	84	
IFRS 12	19B	IFRS 12	X	
IFRS 12	19C	IFRS 12	X	
IFRS 12	19D	IFRS 12	85	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 12	19E	IFRS 12	86	
IFRS 12	19F	IFRS 12	87	
IFRS 12	19G	IFRS 12	X	
IFRS 12	20	IFRS 12	X	
IFRS 12	21(a)	IFRS 12	X	
IFRS 12	21 (b) (i)	IFRS 12	88(a)	
IFRS 12	21 (b) (ii)	IFRS 12	X	
IFRS 12	21 (b) (iii)	IFRS 12	88(b)	
IFRS 12	21 (c)	IFRS 12	89	The disclosure requirement is referred to in IFRS 12.B16; Parts of B16 (a)-(b) is IFRS 19.89
IFRS 12	21A	IFRS 12	90	
IFRS 12	22	IFRS 12	X	
IFRS 12	23 (a)	IFRS 12	91	The disclosure requirement is referred to in IFRS 12.B18-B20. IFRS 12.B18 is IFRS 19.91
IFRS 12	23 (b)	IFRS 12	x	
IFRS 12	24	IFRS 12	X	
IFRS 12	25	IFRS 12	X	
IFRS 12	25A	IFRS 12	94	
IFRS 12	26	IFRS 12	X	
IFRS 12	27	IFRS 12	X	
IFRS 12	28	IFRS 12	X	
IFRS 12	29	IFRS 12	X	
IFRS 12	30	IFRS 12	92	
IFRS 12	31	IFRS 12	93	
IFRS 12	B2	IFRS 12	X	
IFRS 12	B3	IFRS 12	X	
IFRS 12	B10	IFRS 12	X	
IFRS 12	B11	IFRS 12	X	
IFRS 12	B12	IFRS 12	X	
IFRS 12	B13	IFRS 12	X	
IFRS 12	B14	IFRS 12	X	
IFRS 12	B15	IFRS 12	X	
IFRS 12	B16(a)-(b)	IFRS 12	89	
IFRS 12	B16(c)-(d)	IFRS 12	X	
IFRS 12	B17	IFRS 12	X	
IFRS 12	B18	IFRS 12	91	
IFRS 12	B19	IFRS 12	X	
IFRS 12	B25	IFRS 12	X	
IFRS 12	B26	IFRS 12	X	
IFRS 13	91	IFRS 13	X	
IFRS 13	92	IFRS 13	X	
IFRS 13	93 (a)	IFRS 13	95(a)	
IFRS 13	93 (b)	IFRS 13	95(b)	
IFRS 13	93 (d)	IFRS 13	95(c)	
IFRS 13	93(e)(i)-(ii)	IFRS 13	95(d)	
IFRS 13	93 (c), (e)(iii)-(iv), (f), (g), (h) and (i)	IFRS 13	X	
IFRS 13	94	IFRS 13	X	
IFRS 13	95	IFRS 13	X	
IFRS 13	96	IFRS 13	96	
IFRS 13	97	IFRS 13	X	
IFRS 13	98	IFRS 13	X	
IFRS 13	99	IFRS 13	97	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 14	27	IFRS 14	X	
IFRS 14	28	IFRS 14	X	
IFRS 14	29	IFRS 14	X	
IFRS 14	30 (a) and (b)	IFRS 14	98	
IFRS 14	30 (c)	IFRS 14	X	
IFRS 14	31	IFRS 14	99	
IFRS 14	32	IFRS 14	100	
IFRS 14	33 (a)	IFRS 14	101	
IFRS 14	33 (b) and (c)	IFRS 14	X	
IFRS 14	34	IFRS 14	X	
IFRS 14	35	IFRS 14	X	
IFRS 14	36	IFRS 14	102	
IFRS 14	B25	IFRS 14	X	
IFRS 14	B26	IFRS 14	X	
IFRS 14	B27	IFRS 14	X	
IFRS 14	B28	IFRS 14	X	
IFRS 15	110	IFRS 15	X	
IFRS 15	111	IFRS 15	X	
IFRS 15	112	IFRS 15	X	
IFRS 15	113 (a)	IFRS 15	X	
IFRS 15	113(b)	IFRS 15	106	
IFRS 15	114, B89	IFRS 15	103	
IFRS 15	B87 - B88	IFRS 15	X	
IFRS 15	115	IFRS 15	104	
IFRS 15	116	IFRS 15	105	
IFRS 15	117	IFRS 15	X	
IFRS 15	118	IFRS 15	X	
IFRS 15	119 (a), (b), (d), (e)	IFRS 15	107	
IFRS 15	119(c)	IFRS 15	X	
IFRS 15	120	IFRS 15	108	
IFRS 15	121	IFRS 15	109	
IFRS 15	122	IFRS 15	X	
IFRS 15	123	IFRS 15	110	
IFRS 15	124(a)	IFRS 15	111	
IFRS 15	124(b)	IFRS 15	X	
IFRS 15	125	IFRS 15	X	
IFRS 15	126(a)	IFRS 15	X	
IFRS 15	126(b)	IFRS 15	112	
IFRS 15	126(c)(d)	IFRS 15	X	
IFRS 15	127	IFRS 15	X	
IFRS 15	128	IFRS 15	113	
IFRS 15	129	IFRS 15	114	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 16	47	IFRS 16	127	
IFRS 16	51	IFRS 16	X	
IFRS 16	52	IFRS 16	X	
IFRS 16	53 (a),(b),(c),(d),(e),(g),(h),(i),(j)	IFRS 16	115(a),(b),(c),(d),(e),(f),(g),(h),(i)	
IFRS 16	53(f)	IFRS 16	X	
IFRS 16	54	IFRS 16	X	
IFRS 16	55	IFRS 16	116	
IFRS 16	56	IFRS 16	117	
IFRS 16	57	IFRS 16	118	
IFRS 16	58	IFRS 16	119	
IFRS 16	59	IFRS 16	120	
IFRS 16	60	IFRS 16	X	
IFRS 16	94	IFRS 16	122	
IFRS 16	97	IFRS 16	124	
IFRS 16	96	IFRS 16	126	
IFRS 16	B48	IFRS 16	X	
IFRS 16	B49, B50	IFRS 16	X	
IFRS 16	B51,B52	IFRS 16	X	
IFRS 16	89	IFRS 16	X	
IFRS 16	90(a)(iii)	IFRS 16	123	
IFRS 16	90(b)	IFRS 16	125	
IFRS 16	91	IFRS 16	X	
IFRS 16	92	IFRS 16	121	
IFRS 16	93	IFRS 16	X	
IFRS 16	95	IFRS 16	126	
IFRS 16	60A	IFRS 16	X	
IFRS 18	27	IFRS 18	128	
IFRS 18	28	IFRS 18	163	
IFRS 18	33	IFRS 18	129	
IFRS 18	34	IFRS 18	130	
IFRS 18	39	IFRS 18	131	
IFRS 18	41	IFRS 18	163	
IFRS 18	42	IFRS 18	163	
IFRS 18	19-20	IFRS 18	163	
IFRS 18	43	IFRS 18	163	
IFRS 18	82	IFRS 18	163	
IFRS 18	83	IFRS 18	133	
IFRS 18	84	IFRS 18	134	
IFRS 18	90	IFRS 18	163	
IFRS 18	92	IFRS 18	163	
IFRS 18	109	IFRS 18	X	
IFRS 18	110	IFRS 18	138	
IFRS 18	113	IFRS 18	139	
IFRS 18	114	IFRS 18	140	
IFRS 18	116 (a)-(b)	IFRS 18	141	
IFRS 18	116 (c)-(d)	IFRS 18	x	
IFRS 18	B117	IFRS 18	157	
IFRS 18	121	IFRS 18	142	
IFRS 18	122	IFRS 18	143	
IFRS 18	123	IFRS 18	144	
IFRS 18	124	IFRS 18	145	
IFRS 18	125	IFRS 18	146	
IFRS 18	B121	IFRS 18	158	
IFRS 18	B122	IFRS 18	159	
IFRS 18	129	IFRS 18	X	
IFRS 18	130	IFRS 18	160	(iv) - comparative information is not required for reconciliation of number of shares outstanding

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IFRS 18	131	IFRS 18	161	
IFRS 18	132	IFRS 18	162	
IFRS 18	B8	IFRS 18	163	
IFRS 18	B11	IFRS 18	163	
IFRS 18	B14	IFRS 18	163	
IFRS 18	B26 (b)	IFRS 18	163	
IFRS 18	B28	IFRS 18	163	
IFRS 18	51	IFRS 18	132	
IFRS 18	B84	IFRS 18	136	
IFRS 18	B106	IFRS 18	137	
IFRS 18	B134	IFRS 18	148	
IFRS 18	B135	IFRS 18	149	
IFRS 18	B132	IFRS 18	147	
IFRS 18	B136	IFRS 18	150	
IFRS 18	B137	IFRS 18	151	
IFRS 18	B138	IFRS 18	152	
IFRS 18	B139	IFRS 18	153	
IFRS 18	B140	IFRS 18	154	
IFRS 18	B141	IFRS 18	155	
IFRS 18	B142	IFRS 18	156	
IFRS 18	85	IFRS 18	135	
IAS 1	15	Appendix B	B19	
IAS 1	16	Appendix B	X	Statement of compliance-IFRS 19 has modified this disclosure, see IFRS 19.20
IAS 1	17 (c)	Appendix B	B19	
IAS 1	20	Appendix B	B2	
IAS 1	21	Appendix B	B3	
IAS 1	23	Appendix B	B4	
IAS 1	25	Appendix B	B19	
IAS 1	31	Appendix B	B19	
IAS 1	36	Appendix B	B19	
IAS 1	40C	Appendix B	B5	
IAS 1	41	Appendix B	B6	
IAS 1	42	Appendix B	B7	
IAS 1	51	Appendix B	B19	
IAS 1	53	Appendix B	B19	
IAS 1	61	Appendix B	X	
IAS 1	76	Appendix B	X	
IAS 1	76ZA	Appendix B	B8	
IAS 1	77 and 78	Appendix B	B9	
IAS 1	79	Appendix B	B10	Comparative information is not required
IAS 1	80	Appendix B	B11	Comparative information is not required
IAS 1	80A	Appendix B	x	
IAS 1	90	Appendix B	x	
IAS 1	92	Appendix B	B19	
IAS 1	94	Appendix B	B19	
IAS 1	97	Appendix B	X	
IAS 1	98	Appendix B	X	
IAS 1	99	Appendix B	B19	
IAS 1	102	Appendix B	X	
IAS 1	103	Appendix B	B19	
IAS 1	104	Appendix B	X	
IAS 1	106 (d)	Appendix B	B19	
IAS 1	106A	Appendix B	X	
IAS 1	110	Appendix B	B19	
IAS 1	112	Appendix B	B19	
IAS 1	113	Appendix B	B19	
IAS 1	114	Appendix B	X	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IAS 1	117	Appendix B	B13	
IAS 1	122	Appendix B	B14	
IAS 1	125	Appendix B	B15	
IAS 1	107			
IAS 34	16A (f)	Appendix B	B12	
IAS 1	134	Appendix B	X	
IAS 1	135	Appendix B	X	
IAS 1	136	Appendix B	X	
IAS 1	136A	Appendix B	X	
IAS 1	137	Appendix B	B17	
IAS 1	138 (a) and (b)	Appendix B	B18(a)-(b)	
IAS 1	138 (c) and (d)	Appendix B	X	
IAS 1	128	Appendix B	B16	
IAS 2	36 (a), (b), (d), (e), (f), (h)	IAS 2	164(a)-(f)	
IAS 2	36 (c) and (g)	IAS 2	X	
IAS 7	16	IAS 7	X	
IAS 7	17	IAS 7	X	
IAS 7	18	IAS 7	X	
IAS 7	20	IAS 7	X	
IAS 7	31	IAS 7	X	
IAS 7	32	IAS 7	X	
IAS 7	35	IAS 7	X	
IAS 7	36	IAS 7	172	
IAS 7	40	IAS 7	X	
IAS 7	43	IAS 7	165	
IAS 7	44A and 44E	IAS 7	X	
IAS 7	44B and 44D	IAS 7	166	
IAS 7	44F	IAS 7	167	
IAS 7	44H	IAS 7	168	
IAS 7	45	IAS 7	169	
IAS 7	46	IAS 7	170	
IAS 7	48	IAS 7	171	
IAS 7	50	IAS 7	X	
IAS 7	51	IAS 7	X	
IAS 7	52	IAS 7	X	
IAS 8	6B	IAS 8	X	Statement of compliance-IFRS 19 has modified this disclosure, see IFRS 19.20
IAS 8	6F	IAS 8	173	
IAS 8	6G	IAS 8	174	
IAS 8	6I	IAS 8	175	
IAS 8	27A	IAS 8	176	
IAS 8	27G	IAS 8	177	
IAS 8	28	IAS 8	178	
IAS 8	29	IAS 8	179	
IAS 8	30	IAS 8	180	
IAS 8	31	IAS 8	181	
IAS 8	31A	IAS 8	182	
IAS 8	31D	IAS 8	183	
IAS 8	39	IAS 8	184	
IAS 8	40	IAS 8	185	
IAS 8	49	IAS 8	186	
IAS 8	6A	IAS 8	187	
IAS 8	6C(c)	IAS 8	187	
IAS 8	6K	IAS 8	187	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IAS 10	17	IAS 10	188	
IAS 10	19	IAS 10	189	
IAS 10	20	IAS 10	X	
IAS 10	21	IAS 10	190	
IAS 10	22	IAS 10	191	
IAS 12	79	IAS 12	192	
IAS 12	80	IAS 12	193	
IAS 12	81 (a), (a)(b), (b), (c), (d), (e), (g)	IAS 12	194(a)-(f)	
IAS 12	81 (f), (h)-(k)	IAS 12	X	
IAS 12	82A	IAS 12	195	
IAS 12	82	IAS 12	X	
IAS 12	87A, 87C	IAS 12	X	
IAS 12	87	IAS 12	X	
IAS 12	87B	IAS 12	X	
IAS 12	88	IAS 12	X	
IAS 12	88A	IAS 12	196	
IAS 12	88B	IAS 12	197	
IAS 12	88C	IAS 12	198	
IAS 12	88D	IAS 12	199	
IAS 16	73 (a) - (d)	IAS 16	200(a)-(d)	
IAS 16	73 (e) (i) - (iv), (v), (vi), (vii), (ix)	IAS 16	200(e)(i)-(viii)	Comparative information is not required
IAS 16	73 (e) (viii)	IAS 16	X	
IAS 16	74 (a), (c)	IAS 16	201	
IAS 16	74 (b)	IAS 16	X	
IAS 16	74A	IAS 16	X	
IAS 16	75	IAS 16	X	
IAS 16	77	IAS 16	202	
IAS 16	79	IAS 16	X	
IAS 19	25	IAS 19	X	
IAS 19	33	IAS 19	X	
IAS 19	34	IAS 19	X	
IAS 19	53	IAS 19	203	
IAS 19	54	IAS 19	X	
IAS 19	135	IAS 19	X	
IAS 19	136	IAS 19	X	
IAS 19	137	IAS 19	X	
IAS 19	138	IAS 19	204	
IAS 19	139 (a)	IAS 19	205	
IAS 19	139 (b) - (c)	IAS 19	X	
IAS 19	140 (a) (i),(ii)	IAS 19	206 (a)	Comparative information is not required
IAS 19	140 (a) (iii)	IAS 19	X	
IAS 19	140(b)	IAS 19	206 (b)	
IAS 19	141 (a)-(b)	IAS 19	207 (a)-(b)	
IAS 19	141 (c)(i)	IAS 19	207 (c)	
IAS 19	141 (c)(ii)-(iv)	IAS 19	X	
IAS 19	141 (d)	IAS 19	207 (d)	Separate reconciliation for 'gain and losses arising from settlements' not required
IAS 19	141 (e)	IAS 19	X	
IAS 19	141 (f)	IAS 19	207 (e)	Contributions not required to be disaggregated
IAS 19	141 (g)	IAS 19	207 (f)	Payments from the plan not required to be disaggregated
IAS 19	141 (h)	IAS 19	X	
IAS 19	142	IAS 19	208	
IAS 19	143	IAS 19	209	
IAS 19	144	IAS 19	210	
IAS 19	145	IAS 19	X	
IAS 19	146	IAS 19	X	
IAS 19	147 (a)-(b)	IAS 19	211 (a)-(b)	
IAS 19	147 (c)	IAS 19	X	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IAS 19	148 (d) (i), (ii) and (iv)	IAS 19	212(a)-(c)	
IAS 19	148 (a) - (c), (d)(iii), (v)	IAS 19	X	
IAS 19	149	IAS 19	213	
IAS 19	150	IAS 19	214	
IAS 19	151	IAS 19	X	
IAS 19	152	IAS 19	215	
IAS 19	158	IAS 19	X	
IAS 19	171	IAS 19	X	
IAS 20	21	IAS 20	217	
IAS 20	22	IAS 20	217	
IAS 20	28	IAS 20	217	
IAS 20	31	IAS 20	217	
IAS 20	39	IAS 20	216	
IAS 21	52	IAS 21	218	
IAS 21	53	IAS 21	219	
IAS 21	54	IAS 21	220	
IAS 21	57	IAS 21	X	
IAS 21	57A	IAS 21	221	
IAS 21	57B	IAS 21	X	
IAS 21	A18	IAS 21	222	
IAS 21	A19	IAS 21	223	
IAS 21	A20	IAS 21	224	
IAS 23	26	IAS 23	225	
IAS 24	13	IAS 24	226	
IAS 24	14	IAS 24	X	
IAS 24	17	IAS 24	227	
IAS 24	17A	IAS 24	228	
IAS 24	18A	IAS 24	229	
IAS 24	18	IAS 24	230	
IAS 24	19	IAS 24	231	
IAS 24	26	IAS 24	233	
IAS 24	25	IAS 24	232	
IAS 24	21 and 22	IAS 24	234-235	
IAS 24	23	IAS 24	236	
IAS 24	24	IAS 24	237	
IAS 27	16 (a) and (c)	IAS 27	238	
IAS 27	16 (b)	IAS 27	X	
IAS 27	17(a) and (c)	IAS 27	240	
IAS 27	17(b)	IAS 27	X	
IAS 27	16A	IAS 27	239	
IAS 29	39(a) and (c)	IAS 29	241	
IAS 32	34	IAS 32	242	
IAS 32	39	IAS 32	X	
IAS 32	40	IAS 32	242	
IAS 32	43	IAS 32	X	
IAS 32	47	IAS 32	X	
IAS 32	50	IAS 32	X	
IAS 34	3	IAS 34	X	
IAS 34	15	IAS 34	243	
IAS 34	15B (except subpara(k))	IAS 34	244(a)-(l)	
IAS 34	15B (k)	IAS 34	X	
IAS 34	15C	IAS 34	245	
IAS 34	16A	IAS 34	246	Subparagraph (g) mirrors the disclosure required in IFRS 19.276
IAS 34	19	IAS 34	247	
IAS 34	26	IAS 34	248	
IAS 34	27	IAS 34	X	
IAS 34	41	IAS 34	249	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IAS 36	126 (a) and (b)	IAS 36	250 (a) and (b)	
IAS 36	126 (c) and (d)	IAS 36	X	
IAS 36	127	IAS 36	251	
IAS 36	129	IAS 36	X	
IAS 36	130(a)-(c), (e)-(g)	IAS 36	X	
IAS 36	130(d) (i),(iii)	IAS 36	252(a)-(b)	
IAS 36	130(d)(ii)	IAS 36	x	
IAS 36	131	IAS 36	X	
IAS 36	132	IAS 36	X	
IAS 36	133	IAS 36	253	
IAS 36	134 (a) - (c)	IAS 36	254 (a)-(c)	
IAS 36	134(d)(i) (iv),(v)	IAS 36	254 (d)(i)-(iii)	
IAS 36	134(d)(ii),(iii)	IAS 36	X	
IAS 36	134(e)(I),(iiA)	IAS 36	254 (e)(i)-(ii)	
IAS 36	134(e)(ii),(iiB)	IAS 36	X	
IAS 36	134(e)(iii)	IAS 36	X	
IAS 36	134(e)(iv),(v)	IAS 36	254 (f)(i)-(ii)	
IAS 36	134 (f)	IAS 36	X	
IAS 36	135 (a) - (c)	IAS 36	255	
IAS 36	135 (d) - (e)	IAS 36	X	
IAS 36	136	IAS 36	256	
IAS 37	84	IAS 37	257	
IAS 37	85	IAS 37	258	
IAS 37	86	IAS 37	259	
IAS 37	91	IAS 37	261	
IAS 37	88	IAS 37	X	
IAS 37	89	IAS 37	260	
IAS 37	92	IAS 37	262	
IAS 38	118 (a) - (d)	IAS 38	263 (a)-(d)	
IAS 38	118 (e) (i), (ii), (iii),(iv),(v),(vi), (viii)	IAS 38	263 (e)(i),(ii),(iii),(iv),(v),(vi),(vii)	Comparative information is not required
IAS 38	118 (e) (vii)	IAS 38	X	
IAS 38	122	IAS 38	264	
IAS 38	124	IAS 38	265	
IAS 38	126	IAS 38	266	
IAS 38	128	IAS 38	X	
IAS 40	74	IAS 40	267	
IAS 40	75(a)	IAS 40	268 (a)	
IAS 40	75 (f)(iv),	IAS 40	268 (c)	
IAS 40	75 (g), (h),	IAS 40	268 (d), (e)	
IAS 40	75 (c), (f)(i)-(iii)	IAS 40	X	
IAS 40	75 (e)	IAS 40	268 (b)	
IAS 40	76	IAS 40	269	Comparative information is not required
IAS 40	76 (a)-(d), (f)-(g)	IAS 40	269 (a) - (f)	(a) - additions no requirement to disclose separately resulting from acquisitions and subsequent expenditure
IAS 40	76 (e)	IAS 40	X	
IAS 40	77	IAS 40	X	
IAS 40	78 (a) and (b)	IAS 40	270 (a) (b)	
IAS 40	78 (c) and (d)	IAS 40	X	
IAS 40	79 (a) (b) (c)	IAS 40	271 (a) (b) (c)	
IAS 40	79 (d)	IAS 40	271 (d)	Comparative information is not required
IAS 40	79 (d)(i)-(v),(vii),(viii)	IAS 40	271 (d)(i)-(vii)	(i) - additions no requirement to disclose separately resulting from acquisitions and subsequent expenditure
IAS 40	79 (d)(vi)	IAS 40	X	
IAS 40	79 (e)	IAS 40	271 (e)	

IFRS Accounting Standards	IFRS Para	IFRS 19 (Subheading)	Para	Remarks
IAS 41	40	IAS 41	X	
IAS 41	41	IAS 41	272	
IAS 41	43	IAS 41	X	
IAS 41	46	IAS 41	X	
IAS 41	49	IAS 41	X	
IAS 41	50	IAS 41	273	Comparative information is not required
IAS 41	51	IAS 41	X	
IAS 41	54 (a) - (b) , (d) - (f)	IAS 41	274	
IAS 41	54 (c)	IAS 41	X	
IAS 41	55	IAS 41	X	
IAS 41	56	IAS 41	X	
IAS 41	57 (a) and (b)	IAS 41	275	
IAS 41	57 (c)	IAS 41	X	
X	X	Compliance statement	20	
X	X	Other disclosures	276	

X = denotes there is no equivalent