

IFRS UPDATE



MOORE IFRS NEWS

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Moore IFRS News provides you with the technical updates and tips in financial reporting.

IFRS Updates

- July 2021 IASB podcast available

Andreas Barckow, the new Chair of the International Accounting Standards Board, joins Vice Chair Sue Lloyd to talk about highlights from the meeting held in July 2021.

Topics include:

- Decisions taken regarding changes to the Board's preliminary views in the Primary Financial Statements project
- Ongoing re-deliberations relating to Goodwill and Impairment
- Updates on the post implementation reviews of IFRS 9 Financial Instruments and IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements and IFRS 12 Disclosures of Interests in Other Entities
- Thoughts from Andreas

Access the podcast [here](#).

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Corporate / Sustainability Reporting

- **FRC outline necessary action for effective ESG reporting**
The Financial Reporting Council (FRC) published the FRC Statement of Intent on Environmental, Social and Governance challenges. This paper sets out areas in which there are issues with ESG information if companies are to report in a way that meets the demands of stakeholders, how to address some of these demands and the FRC's planned activities in this area. [Read more.](#)
- **EU Green Bond Standard**
Green bonds (GB) are one of the financial instruments that can help channel funds towards environmentally friendly projects. There is however a lack of standards to govern the bonds, and the definition of *green* causes uncertainty. [Read more.](#)

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CONTACTS

We value your feedback on using these network resources. Contact us for any questions, comments or ideas.

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If you are an IFRS Expert and wish to share your knowledge by being involved in developing content, sharing your own content, and providing input and thought leadership to the IFRS Collaboration Group, please contact us at technical@moore-global.com.