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Amendments to IFRS 19 *Subsidiaries without Public Accountability*:

Disclosures

Cover Note

Objective

- 1 The objective of this session is to discuss an initial draft endorsement advice and invitation to comment on the IASB publication *Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures* ('Amendments to IFRS 19'); and agree to approve a draft endorsement advice on the Amendments to IFRS 19, following the EFRAG FR TEG's recommendation.

Background of the IASB project

- 2 [Amendments to IFRS 19](#) was published by the IASB in August 2025 to update the IFRS 19 *Subsidiaries without Public Accountability: Disclosures* standard with reductions for the new or amended disclosure requirements in IFRS Accounting Standards issued between 28 February 2021 and 9 May 2024. These amendments provide reduced disclosures for all new or amended IFRS Accounting Standards which disclosure requirements were included in full in IFRS 19.
- 3 The IASB published the exposure draft of the Amendments to IFRS 19 in July 2024 and EFRAG submitted its [comment letter](#) on it on 28 November 2024.

Questions for EFRAG FRB

- 4 Does EFRAG FRB have any comments/suggestion for improvement on the draft endorsement advice and invitation to comment on Amendments to IFRS 19?
- 5 Does EFRAG FRB agree to approve the draft endorsement advice and invitation to comment on Amendments to IFRS 19 based on the recommendation from EFRAG FR TEG?

Agenda Papers

- 6 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 08-02 – DEA on Amendments to IFRS 19;
 - (b) Agenda paper 08-03 – Invitation to comment on Amendments to IFRS 19;

Amendments to IFRS 19 – Cover Note

- (c) Agenda paper 08-04 – The EC Letter to EFRAG requesting endorsement advice on Amendments to IFRS 19; and
- (d) Agenda paper 08-05 – The IASB publication Amendments to IFRS 19 – for background only.