

**List of decisions published in the Extracts from the EECs's Database of Enforcement (updated March 2023)**

Number	Package Number	Decision refer	Financial year-end	Name of the Decision	Standard involved
1	1	0407-01	31-Dec-05	Identification of the acquirer in a business combination	IFRS 3
2	1	0407-02	31-Dec-05	Control of a subsidiary when the holding is passive	IAS 27
3	1	0407-03	31-Dec-05	approval	IAS 23
4	1	0407-04	31-Dec-05	Restructuring plans	IAS 37
5	1	0407-05	30-Jun-05	Carrying value of a trade receivable	IAS 39
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8	1	0407-08	31-Dec-05	Individual assessment of impairment of loans	IAS 39
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10	1	0407-10	31-Dec-05	Individual assessment of impairment of loans	IAS 39
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21	2	1207-05	31-Jan-05	Valuation of offshore rigs at the transition date	IFRS 1, IAS 36, IAS 38
22	2	1207-06	30-Sep-05	Use of the Fair Value option	IAS 39
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25	2	1207-09	31-Dec-06	Change in accounting for employee benefits	IAS 19
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34	3	0508-07	31-Dec-05	Impairment of an investment	IAS 28, IAS 36
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40	3	0508-13	31-Dec-05	Barter transaction	IAS 18, SIC 31
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50	4	1208-09	31-Jan-07	Classification of financial instruments	IAS 32
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56	4	1208-15	31-Dec-07	statements	IAS 1, IAS 8, IAS 34
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77	7	1209-06	31-Mar-09	Customer loyalty programme	IFRIC 13
78	7	1209-07	30-Jun-08	Segmental reporting	IFRS 8
79	7	1209-08	31-Dec-07	Provisions and contingent liabilities	IAS 37
80	7	1209-09	31-Dec-07	Correction of an error	IAS 8
81	7	1209-10	30-Apr-08	Half-yearly consolidated cash flow statement	IAS 34
82	7	1209-11	31-Dec-07	Related party disclosures	IAS 24
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84	7	1209-13	31-Dec-06	Purchase price allocation of a business acquisition	IFRS 3
85	7	1209-14	31-Dec-08	Business combination under common control	IAS 8
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88	7	1209-17	31-Dec-07	Collective assessment for impairment of loans	IAS 39
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90	8	0610-02	31-Dec-08	Disclosure of financial instruments	IFRS 7, IAS 39
91	8	0610-03	30-Jun-08	Classification of assets and liabilities	IAS 1
92	8	0610-04	31-Dec-07	Impairment testing of intangible assets	IAS 36
93	8	0610-05	31-Jan-08	Impairment of intangible assets	IAS 36
94	8	0610-06	30-Jun-08	Intangible assets	IAS 38
95	8	0610-07	31-Dec-09	Revenue recognition	IAS 18
96	8	0610-08	31-Dec-08	Impairment of trade receivables	IAS 39
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98	8	0610-10	31-Dec-06	Earnings per share	IAS 33
99	8	0610-11	31-Dec-08	Related party disclosures	IAS 24
100	8	0610-12	31-Dec-08	Presentation of the income statement	IAS 1
101	8	0610-13	31-Dec-08	Impairment of assets	IAS 36
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103	9	0910-02	30-Nov-09	Financial instruments – Hedge accounting	IAS 39
104	9	0910-03	31-Dec-08	Revenue recognition	IAS 18
105	9	0910-04	31-Dec-08	Revenue recognition	IAS 38
106	9	0910-05	31-Dec-08	Impairment of non-financial assets	IAS 36
107	9	0910-06	31-Dec-08	Consolidation	IAS 27
108	9	0910-07	30-Sep-08	Share-based payment	IFRS 2
109	9	0910-08	31-Dec-08	Financial instruments - disclosure	IFRS 7
110	9	0910-09	31-Dec-08	Impairment of non-financial assets disclosure	IAS 36
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112	10	0111-02	31-Dec-08	Classification of financial liabilities	IAS 1
113	10	0111-03	31-Dec-09	Classification of financial liabilities	IAS 1
114	10	0111-04	31-Dec-08	Government grants	IAS 18, IAS 20
115	10	0111-05	30-Jun-09	Presentation of financial instruments	IAS 32, IAS 39
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121	11	0211-02	31-Dec-09	Classification of subsidiary held for sale	IFRS 5
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123	11	0211-04	31-Mar-10	Aggregation of operating segments	IFRS 8
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125	11	0211-06	31-Dec-10	Investment properties	IAS 40
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127	11	0211-08	31-Dec-09	Presentation of fair value changes in the Profit and Loss account	IAS 1
128	11	0211-09	31-Dec-08	Financial instruments - Disclosure	IFRS 7
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146	13	0113-09	31-Dec-09	Discount rate in value in use calculation	IAS 36
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148	14	0213-01	31-Dec-11	Derecognition of financial assets and liabilities	IAS 39
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153	14	0213-06	31-Dec-11	Presentation of cost of inventories in cost of goods sold	IAS 1
154	14	0213-07	31-Dec-11	Scope of consolidation	IAS 27
155	14	0213-08	31-Dec-11	Identification of intangible assets in a business combination	IFRS 3, IAS 38
156	14	0213-09	31-Dec-11	Contingent payments to acquire a non-controlling interest	IAS 32
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158	14	0213-11	31-Dec-11	Segment disclosures – Information about geographical areas	IFRS 8
159	14	0213-12	31-Dec-11	effective	IAS 8
160	15	0114-01	31-Dec-12	Employment	IFRS 3
161	15	0114-02	31-Dec-11	Allocation of Goodwill on Sale of an Operation	IAS 36
162	15	0114-03	31-Dec-11	Sale of single licences presented as discontinued operations	IFRS 5
163	15	0114-04	31-Dec-11	Identification of a CGU	IAS 36
164	15	0114-05	31-Dec-11	Determination of the fair value of land	IAS 40
165	15	0114-06	31-Dec-13	Associates and Joint Ventures Accounted for Using the Equity Method	IAS 1, IAS 8, IFRS 11
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167	15	0114-08	31-Dec-11	Conditions for hedge accounting	IAS 39
168	15	0114-09	31-Dec-12	Hedging of the Presentation Currency	IAS 39, IFRIC 16
169	15	0114-10	31-Dec-12	Minimum funding requirements	IAS 19, IFRIC 14
170	16	0214-01	31-Dec-12	Disclosure of forbome loans	IAS 1, IAS 39, IFRS 7
171	16	0214-02	31-Dec-12	Fair value of consideration paid in shares	IFRS 3, IFRS 13
172	16	0214-03	31-Dec-12	Recognition of a liability payable to equity holders	IAS 32
173	16	0214-04	31-Dec-11	Presentation of statement of cash flows	IAS 7, IAS 16
174	16	0214-05	31-Dec-12	Presentation of discontinued operations	IFRS 5
175	16	0214-06	31-Dec-12	Presentation of non-current assets held for sale	IFRS 5
176	16	0214-07	31-Dec-13	Deferred tax assets upon disposal of a subsidiary	IAS 12, IFRS 5
177	16	0214-08	31-Dec-11	Accounting for the effects of specific tax regime	IAS 12, IAS 16
178	16	0214-09	31-Dec-12	Key assumptions used in the impairment test of goodwill	IAS 36
179	16	0214-10	31-Dec-12	Disclosures related to capitalised costs	IAS 38, IFRS 6
180	16	0214-11	31-Dec-11	Disclosure of major customers	IFRS 8
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182	17	0115-02	31-Dec-13	Impairment charge for a decline in the fair value of available for sale financial assets	IAS 39
183	17	0115-03	31-Dec-13	Measurement of financial instruments at fair value	IFRS 13
184	17	0115-04	31-Dec-12	Fair value measurement in business combination	IFRS 3, IFRS 13
185	17	0115-05	31-Dec-13	Presentation of financial statements	IAS 1, IAS 28
186	17	0115-06	31-Dec-12	Accounting for claims in construction contracts	IAS 11
187	17	0115-07	31-Dec-11	Impairment testing	IAS 36, IFRS 6
188	18	0215-01	31-Dec-14	Presentation of licensed activities as discontinued operations	IFRS 5
189	18	0215-02	30-Jun-14	Disclosures in interim financial statements	IAS 34
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191	18	0215-04	30-Sep-14	Going Concern disclosures	IAS 34, IAS 1
192	18	0215-05	31-Dec-13	Control of an entity without holding any equity interest	IFRS 10
193	18	0215-06	31-Dec-13	De facto control	IFRS 10
194	18	0215-07	31-Dec-13	Impairment of goodwill	IAS 36
195	18	0215-08	31-Dec-13	Fair value measurement for fixed-rate loans	IFRS 13
196	18	0215-09	31-Dec-13	impairment	IAS 36
197	18	0215-10	31-Dec-13	Presentation and disclosure of discontinued operations in separate financial statements	IFRS 5, IAS 27
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200	19	0116-03	31-Dec-15	Selection of the appropriate exchange rate when multiple exchange rates are available	IAS 21
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207	19	0116-10	31-Dec-14	The determination of the maximum economic benefits available from a pension plan and the measurement of the defined benefit asset	IAS 19, IFRIC 14
208	19	0116-11	31-Dec-14	Measurement of a deferred tax liability relating to biological assets when income tax rates are changing over the assets' useful lives	IAS 12, IAS 41
209	19	0116-12	30-Jun-15	Accounting for contributions to a deposit guarantee fund in the interim financial report	IFRIC 21
210	20	0216-01	31-Dec-15	Qualitative disclosures of the risks arising from financial instruments	IFRS 7
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216	20	0216-07	31-Dec-14	Legal requirements that prevent a shareholder from exercising its rights	IFRS 10
217	20	0216-08	31-Dec-14	Determining whether an entity is an investment entity	IFRS 10
218	20	0216-09	31-Dec-14	Depreciation of vessels in the oil and gas industry	IAS 16
219	20	0216-10	31-Dec-12	Application of value in use methodology in impairment testing	IAS 8, IAS 36
220	20	0216-11	31-Dec-12	Recognition of onerous contract provisions	IAS 36, IAS 37
221	20	0216-12	31-Dec-12	Identification of cash-generating units	IAS 36
222	20	0216-13	31-Dec-15	Purchase of a car fleet with an agreed buy-back agreement	IAS 8, IAS 17, IAS 32, IFRIC 4
223	20	0216-14	31-Dec-14	Recognition of deferred tax assets for unused tax losses	IAS 12
224	21	0117-01	31-Dec-15	Country risk premium in impairment test	IAS 36
225	21	0117-02	31-Dec-14	Assessment of joint control	IFRS 10, IFRS 11
226	21	0117-03	31-Dec-15	Valuation and equity method for participation with restrictions	IFRS 13, IAS 28
227	21	0117-04	31-Dec-16	Assessment of joint control	IFRS 10, IFRS 11
228	21	0117-05	31-Dec-14	Restatement of comparative amounts	IAS 8, IAS 34
229	21	0117-06	31-Dec-15	Disclosures on a reverse factoring transaction	IAS 1, IAS 39
230	21	0117-07	31-Dec-14	Assessment of control over investment funds	IFRS 10
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233	21	0117-10	31-Dec-15	Impairment test of trademarks	IAS 36
234	21	0117-11	31-Dec-15	Recognition of deferred tax assets for carry forward of unused tax losses	IAS 12
235	21	0117-12	31-Dec-14	Definition of 'economic environment' and separation of foreign-currency embedded derivatives in a power contract	IAS 39
236	22	0118-01	31-Dec-15	Classification of asset that is not expected to be sold within one year	IFRS 5
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239	22	0118-04	31-Dec-15	Disclosure of quantitative commodity price assumptions that have significant risk of resulting in material adjustments to carrying	IAS 1, IAS 36
240	22	0118-05	31-Dec-16	Purchase price allocation of a group of acquired assets	IFRS 3, IFRS 13, IAS 38
241	22	0118-06	31-Dec-17	Demerger and distribution of a segment to the issuer's shareholders	IFRIC 17
242	22	0118-07	31-Dec-15	Presentation of revaluation losses of assets used in operating activities	IAS 1
243	22	0118-08	31-Dec-15	Obtaining power over an investee following a tender offer	IFRS 10
244	22	0118-09	31-Dec-17	Lack of foreign currency exchangeability and hyperinflation	IAS 8, IAS 21, IAS 29
245	22	0118-10	31-Dec-16	Amortisation of content rights for films and television programmes	IAS 38
246	23	0119-01	31-Dec-16	Presentation of cash flows arising from changes in ownership interests in a subsidiary	IFRS 10, IAS 7
247	23	0119-02	31-Mar-18	Disclosure of changes in liabilities arising from financing activities	IAS 7
248	23	0119-03	31-Dec-17	Definition of cash and cash equivalents	IAS 7
249	23	0119-04	31-Dec-17	Disclosure of fair value measurement of investments by investment entity	IFRS 10, IFRS 12, IFRS 13, IAS 1
250	23	0119-05	31-Dec-18	Impact of forbearance on assessment of significant increase in credit risk	IFRS 9
251	23	0119-06	31-Dec-17	Accounting treatment of leased-out property acquired with a view to redevelopment	IAS 40
252	23	0119-07	31-Dec-16	Vesting and non-vesting features of performance conditions in share-based payment plans	IFRS 2
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254	24	0120-01	30-Jun-18	Identification of performance obligation	IFRS 15
255	24	0120-02	30-Apr-18	Liquidity risk of notes with early redemption option	IFRS 7
256	24	0120-03	31-Dec-18	Deferred tax assets related to change of accounting policy due to first application of IFRS 9	IFRS 9
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258	24	0120-05	31-Dec-18	Disaggregation of revenue	IFRS 15
259	24	0120-06	30-Jun-17	Presentation of condensed interim income statement	IAS 34
260	24	0120-07	31-Dec-18	Accounting for framework contracts	IFRS 15
261	24	0120-08	30-Jun-18	Identifying components in lease contracts	IFRS 15, IFRS 16
262	25	0121-01	31-Dec-18	Measurement of expected credit losses	IFRS 9
263	25	0121-02	30-Jun-19	Recognition of lease on the first application of IFRS 16	IFRS 16
264	25	0121-03	31-Dec-18	Depreciation of leased assets and dismantling costs	IFRS 16
265	25	0121-04	31-Dec-18	Impairment of finance lease receivables	IFRS 9, IFRS 7
266	25	0121-05	30-Jun-20	Presentation of expenses related to COVID-19	IAS 1
267	25	0121-06	31-Dec-19	Presentation current/ non-current liabilities in the balance sheet	IAS 1, IAS 34
268	25	0121-07	31-Dec-18	Reconciliation of net-debt	IAS 7
269	25	0121-08	31-Dec-18	Disclosures of financial risk	IAS 1, IFRS 7
270	25	0121-09	31-Dec-18	Measurement of purchased credit impaired assets (POCI)	IFRS 9
271	25	0121-10	31-Dec-18	Disclosure of the effects of changes in the credit risk related to financial liabilities designated as at fair value through profit and loss	IFRS 9
272	26	0122-01	31-Dec-18	Consideration of credit enhancements in the measurement of expected credit losses	IFRS 9
273	26	0122-02	31-Dec-18	Measurement of net realisable value of inventory	IAS 2
274	26	0122-03	31-Dec-19	Costs to make the sale in calculating the net realisable value of inventories	IAS 2
275	26	0122-04	30-Jun-18	Recognition of revenue over time	IFRS 15
276	26	0122-05	30-Jun-18	Significant financing component	IFRS 15
277	26	0122-06	31-Dec-19	Presentation of litigation proceeds as revenue	IFRS 15

Number	Package Number	Decision refer	Financial year-end	Name of the Decision	Standard involved
278	26	0122-07	31-Dec-20	Impairment test of cash generating unit comprising right of use assets	IFRS 16, IAS 36
279	26	0122-08	31-Dec-20	COVID-19 impairment indicators	IAS 36
280	26	0122-09	31-Dec-19	Identifying cash-generating units (GGUs)	IAS 36
281	26	0122-10	31-Dec-18	Operating Segments	IFRS 8
282	26	0122-11	31-Dec-19	Change in the composition of cash and cash equivalents	IAS 7, IAS 8
283	27	0123-01	31-Dec-20	Sale and leaseback of an asset in a single-asset entity	IFRS 10, IFRS 16, IAS 1
284	27	0123-02	31-Dec-19	Aggregation of several operating segments into one reporting segment	IFRS 8
285	27	0123-03	31-Dec-20	Recognition of an internally generated intangible asset in a pharmaceutical project	IAS 38
286	27	0123-04	30-Jun-21	Exchange of non-monetary assets	IAS 38
287	27	0123-05	31-Dec-20	Lease payments disclosures	IFRS 16
288	27	0123-06	31-Dec-21	Disaggregation of revenue	IFRS 15
289	27	0123-07	31-Dec-21	Climate risk disclosures in impairment tests	IAS 36, IAS 1
290	27	0123-08	31-Dec-21	Climate risk disclosures in financial statements	IAS 1
291	27	0123-09	31-Dec-19	Credit risk disclosures for financial instruments	IFRS 7
292	27	0123-10	31-Dec-22	Reclassification of financial assets	IFRS 9
293	27	0123-11	31-Dec-22	Reclassification of financial assets	IFRS 9
294	27	0123-12	31-Dec-21	Classification of SPAC warrants	IAS 32, IFRS 9