

# ESMA supports the implementation of IFRS 18



Reshaping Performance: ESMA Statement on Implementation of IFRS 18 Presentation and Disclosure in Financial Statements



ESMA Q&A 27.7.5 on interaction of IFRS 18 with ESMA's Guidelines on Alternative Performance Measures (APM Guidelines) \*



Amendments to the Q&As on the APM Guidelines (ESMA\_QA\_1868, 1874, 1875, 1877) \*



## Statement

# Reshaping performance: Implementation of IFRS 18



**Core principles and focus areas  
under IFRS 18**



**Transparency on implementation and  
possible impact of new requirements**



**Interaction between IFRS 18 and ESEF  
markup requirements**



## Q&A

# Interaction of IFRS 18 and APM Guidelines



**Sets out a harmonised approach on the application and enforcement**



**Clarifies the differences between the two sets of requirements**



**Provides insights on complying with both requirements while avoiding duplicate disclosures**