



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 2775 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