

# IFRS & Sustainability reporting Update 2025



## Be up to date in IFRS and Sustainability reporting with PwC's experts!

Join us for an exceptional in-person IFRS accounting and sustainability reporting 2 days training led by PwC's outstanding IFRS accounting and sustainability expert. Delve into the latest hot topics and amendments in IFRS accounting standards and explore crucial sustainability reporting topics. Don't miss this opportunity to enhance your expertise and stay ahead in the ever-evolving field of IFRS and Sustainability reporting!

What are the hot topics in IFRS and sustainability reporting in 2025?

- We are pretty sure you have heard that two new standards, IFRS 18 and IFRS 19 are coming soon. Would you like to learn about the details of the standard and potential issues that you should be considering now?
- Applying IFRS Accounting standards is challenging. We have collected some exciting practical issues that we have seen in our CEE practice and would like to share with you, for example how to handle different share-based payment schemes, common pitfalls of liquidity disclosures under IFRS7, disaggregation of revenue and many more!
- Obviously, we will be covering new amendments, IFRIC agenda decisions and developments in standard setting applicable for 2025 and beyond.
- Last, but not least we will be discussing reporting requirements on sustainability driven by ISSB, a really hot topic.

### Who should attend:

This course is ideal for CFOs, accountants, financial analysts, finance directors, finance controllers/managers, audit practitioners and internal auditors who want to stay updated with the latest developments in IFRS and prepare for the impact of those on their business.

### Our tutor:



#### **Gábor Balázs**

PwC Hungary || partner || IFRS accounting advisory

**Gábor** is the head of the regional PwC CEE technical accounting expert team. He has been supporting large clients in the region for complex accounting matters as a technical accounting specialist for more than 20 years. As an IFRS technical partner, he covers 27 countries from Central and Eastern Europe and Asia. Beside the technical accounting work, Gabor delivers IFRS training across the PwC network. He is the co-author of the PwC IFRS Manual of Accounting.

According to participants of Gabor's trainings, one can always learn new things from him about IFRS and thanks to his experience, he can share interesting practical examples related to any accounting or sustainability topics.

## Topics covered on the training:

### Day 1 - IFRS accounting and sustainability update, 1 October 2025

#### Hot topics, practical issues in accounting

- IFRS 19 - Subsidiaries without Public Accountability: Disclosures
- Practical issues we have seen - liquidity disclosures, FV classification, revenue disaggregation, changes in liability from financing activity
- IFRIC-ESMA quiz (quiz questions on selected practical issues)
- How to handle different share based payment schemes? - IFRS 2 Share-based Payment related practical issues

#### What's new?

- Amendments to IFRS 9 and IFRS 7 - Nature dependent electricity
- IFRS 8 Segment Reporting – IFRIC Agenda Decision
- Further new standard amendments, IFRIC agenda decisions and IASB's workplan
- The IASB's new project on Climate-related Risks in the Financial Statements

#### Sustainability reporting related hot topics

- ISSB – introduction to the standards, conceptual foundations
- Materiality
- IFRS S1 and IFRS S2
- ISSB Transition Implementation Group's discussion topics

### Day 2 - Deep dive into IFRS 18 – Presentation and Disclosure in Financial Statements, 2 October 2025

- Overview of the key changes
- Aggregation and disaggregation
- New structure of the statement of profit or loss
- Classification of income and expense items into the categories
- Classification of FX differences
- Classification of derivatives
- Management-defined performance measures
- What will be potentially impacted?
- Practical questions for each topic for a better understanding

**Date:** 1-2 October 2025

**Venue:** 4F, Ayud Tower

**Language:** English with Mongolian translation

**Price:** MNT 1,200,000+VAT per session. If you sign up for both sessions, a 10% discount will apply

**Registration:** [CLICK HERE](#)

Contact information: +976 7000 9089, [mn\\_academy@pwc.com](mailto:mn_academy@pwc.com)  
A complete calendar of training courses can also be found on our website: [HERE](#)

