

IFRS 18 will impact everyone

IFRS 18 is not just another minor update in financial reporting

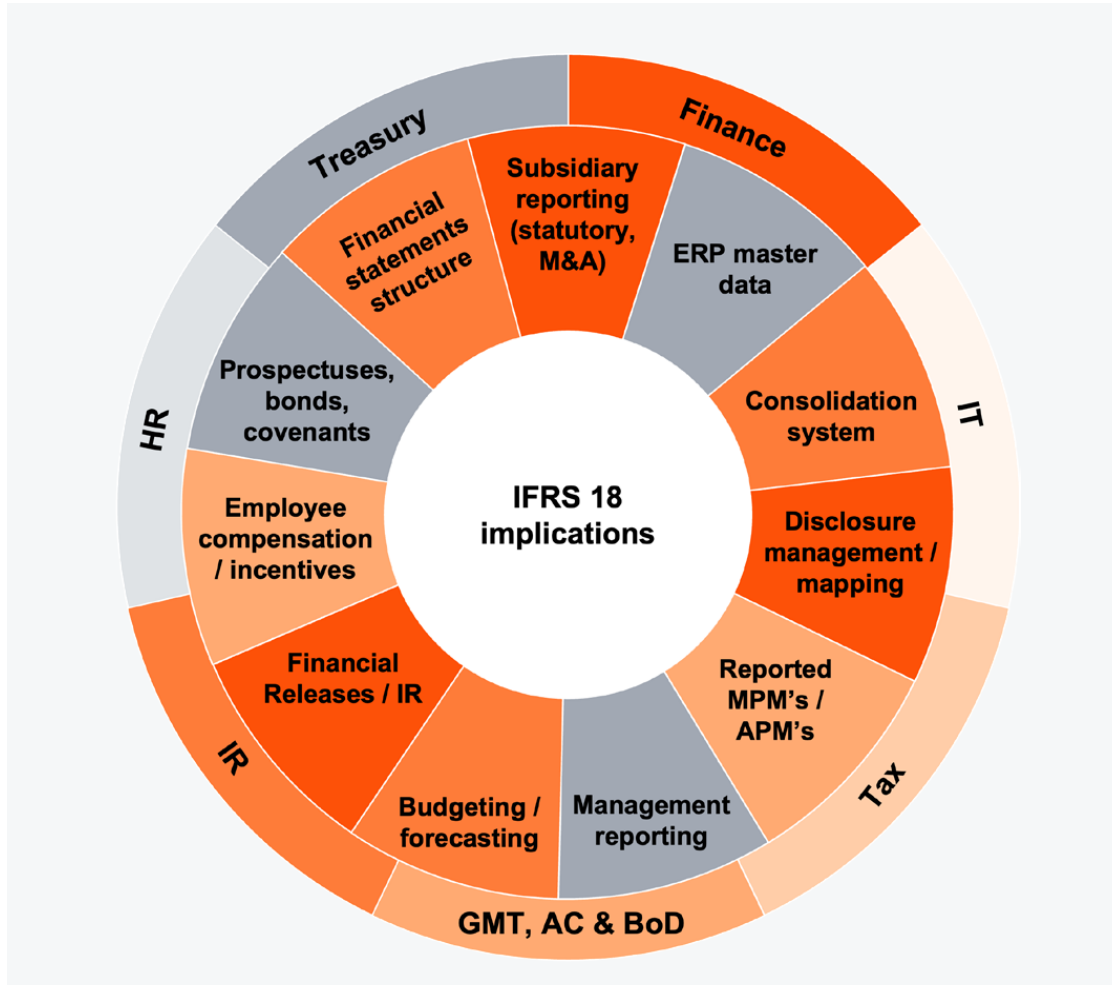
— it's a strategic opportunity to redefine how your organization communicates financial performance. With its transformative change to the income statement structure, mandatory disclosure of management-defined performance measures (MPMs), and enhanced disclosure requirements, IFRS 18 empowers entities to tell a clearer, more compelling story of their performance.

Early preparation isn't just prudent — it's a competitive advantage. By aligning ERP systems, refining organizational KPIs, and engaging stakeholders early, forward-looking organizations can lead the way in transparency and investor confidence.

Get the clarity to make the right decisions and communicate results with clarity and transparency.



Why now?



Why is it worth dealing with these questions now?

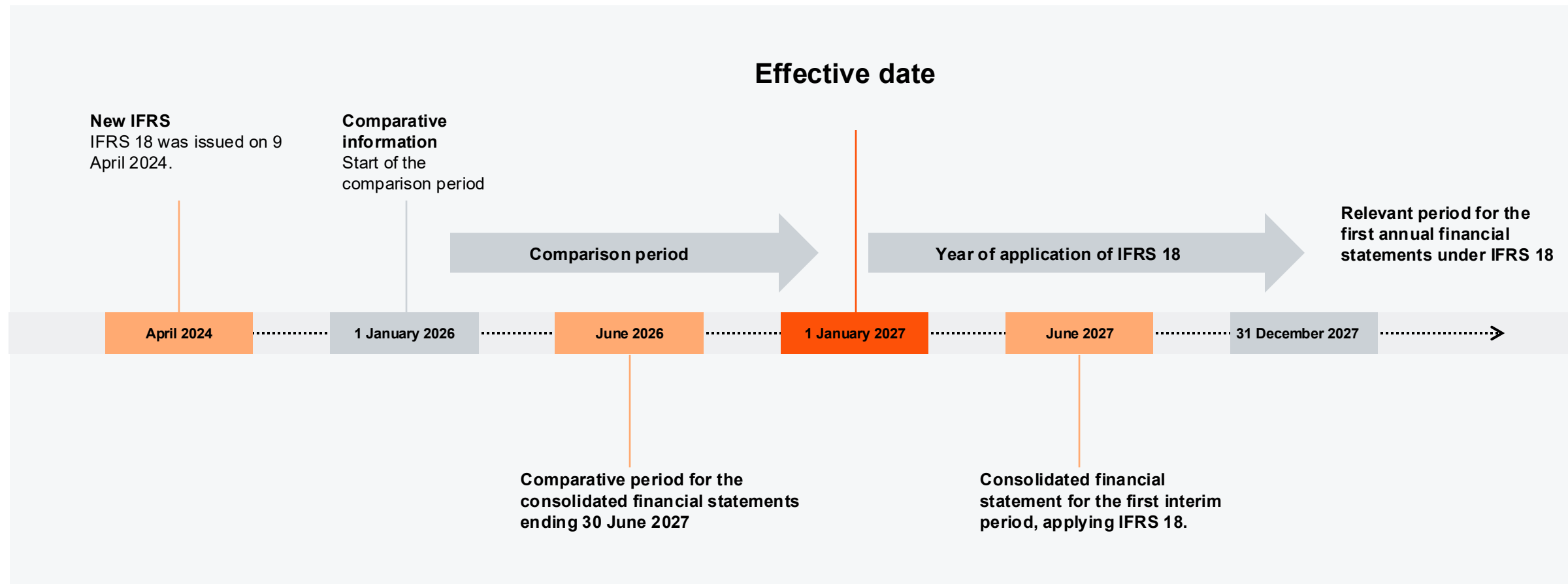
Although IFRS 18 is only effective from 1 January 2027, it is applied retrospectively, i.e. the comparative data must also be presented in the financial statements for 2027 in accordance with IFRS 18.

In addition to the accounting effect in the narrow sense, we should not forget about other aspects that may also be affected (some of them):

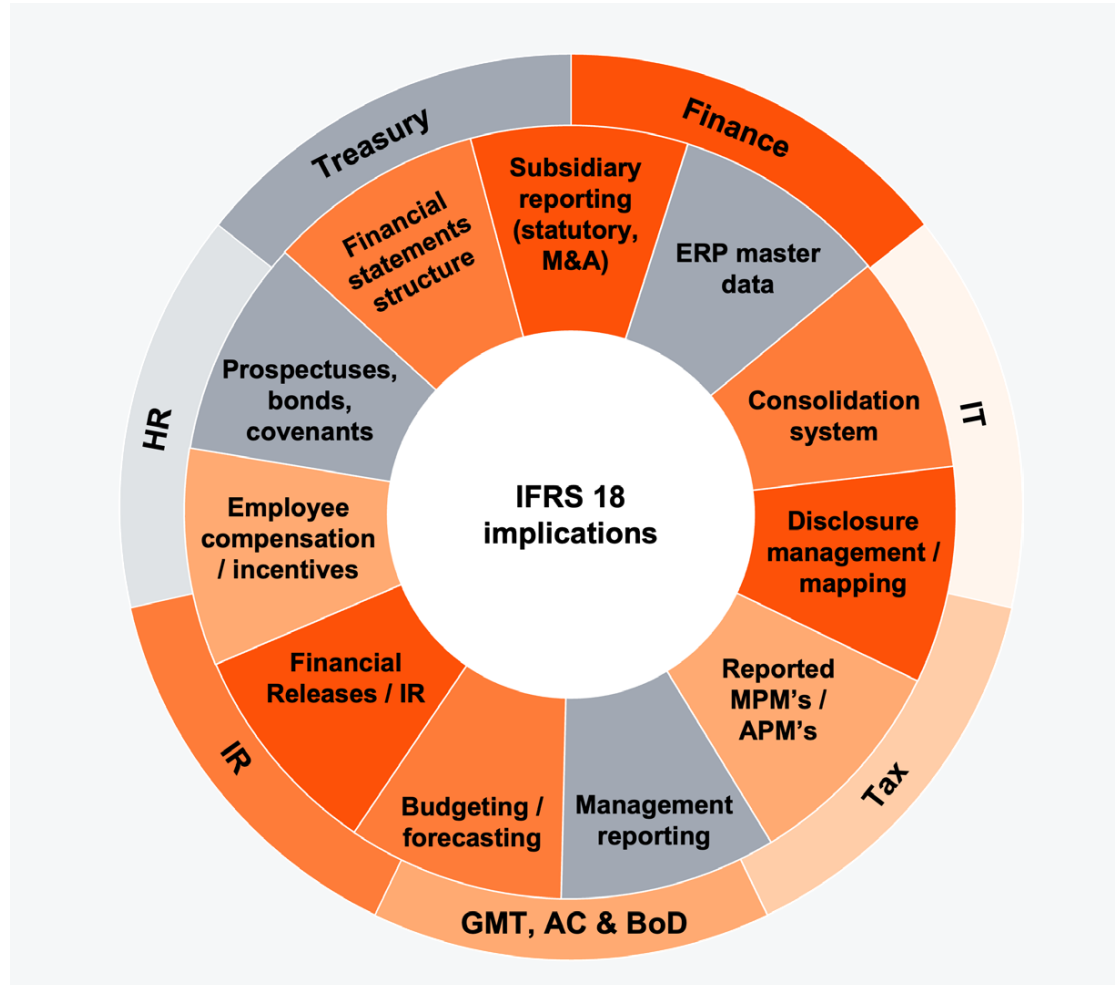
- What structure should the budget and forecast be prepared in?
- Are there any covenants in our credit agreements that may be affected by the new profit and loss categorisation under IFRS 18?
- Do I need to change our bonus policy?

The countdown has begun!

Timeline



How can we help?



How can we help?

Phase 1:

- Assessing the impact of IFRS 18
- Analysis and evaluation of currently used accounting systems and financial reports
- Assessment of possible system development needs
- Define new releases and drill-downs
- Mapping MPM indicators
- Identification of the relevant colleagues (law, controlling, HR, tax, etc.)
- Training New Requirements

Phase 2:

- Develop a target model
- Redesign accounting logic, cost structures, and master data
- Update financial reporting policies
- Align Management Performance Indicators (MPMs)
- Ensuring compatibility with IT devices

Phase 3:

- Onboarding and commissioning
- Application of a new profit and loss account structure (IFRS 18 categories)
- Update separate and/or consolidated financial statements

Offering



IFRS 18 Workshop

Price 1,900 EUR

IFRS Hotline

Price 6,000 EUR

IFRS 18 Feasibility Assessment

Starting from 3,900 EUR*

*Final price depends on the complexity of your financial statements.

IFRS Hotline

We designed IFRS Hotline so you can receive expert guidance and practical support for navigating the complexities of IFRS Accounting Standards including IFRS 18. You will receive advice and support from our senior financial reporting experts on your speed dial, ensuring timely access to the relevant IFRS guidance. You will benefit from timely consultations and support to address your complex IFRS queries, with a focus on clarity, compliance, and precise financial reporting.

Conditions

- Monthly billing arrangement valid for one year, paid in advance.
- 40 hours annually for your technical inquiries (max. 10 hours / month).
- Excess hours will be invoiced separately.

IFRS 18 Feasibility Assessment

IFRS 18 feasibility study is the first step tailored to your needs in your organization's transition to the new standard. We perform tailored deep dives and targeted reviews of your current financial reporting structure. We identify real changes that impact your financial reporting, quantify their effect, and prepare a clear action plan outlining what needs to be done within your organization to smoothly transition to IFRS 18.



Your contact persons

**If you have any questions
or comments about the
offer, please contact us!**



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