

IFRS (HKFRS) issued but not yet effective on 2024-12-31

	Effective from	Applicable to
1 Lack of Exchangeability (Amendments to IAS 21)	1-Jan-25	IFRS 1, IAS 21
2 Annual Improvements to IFRS Accounting Standards—Volume 11	1-Jan-26	IFRS 10, IFRS 9, IFRS 1, IAS 7, IFRS 7
3 Amendments to the Classification and Measurement of Financial Instruments—Amendments to I	1-Jan-26	IFRS 7, IFRS 9
4 IFRS 19 Subsidiaries without Public Accountability: Disclosures	1-Jan-27	IFRS 19
5 IFRS 18 Presentation and Disclosure in Financial Statements	1-Jan-27	IFRS 18
6 IFRS 18 Presentation and Disclosure in Financial Statements—Illustrative Examples	1-Jan-27	IFRS 18

于2024/12/31已經公告尚未生效之財務匯報準則

	生效日	適用範圍
1 缺乏可兌換性（對IAS 21的修訂）	1-Jan-25	IFRS 1, IAS 21
2 國際財務報告準則會計標準年度改進 - 第十一卷	1-Jan-26	IFRS 10, IFRS 9, IFRS 1, IAS 7, IFRS 7
3 金融工具的分類與計量修訂 - 對IFRS 9和IFRS 7的修訂	1-Jan-26	IFRS 7, IFRS 9
4 IFRS 19 無公開問責制的子公司：披露要求	1-Jan-27	IFRS 19
5 IFRS 18 財務報表的列報和披露	1-Jan-27	IFRS 18
6 IFRS 18 財務報表的列報和披露 - 示例說明	1-Jan-27	IFRS 18