



Is Your IFRS 18 Strategy Ready?

As of 1 January 2027, the new IFRS standard: *IFRS 18 Presentation and Disclosure in Financial Statements*, will be mandatory applicable for all organisations preparing their financial statements under IFRS reporting standards. Comparative restatement for periods beginning on or after 1 January 2026 is required. Early preparation is crucial for a smooth transition. Ensuring your systems can deliver the required data may prove challenging, so starting now is key. Is your organisation ready for this new standard? Our IFRS 18 Readiness Check helps your organisation in assessing its preparedness and identifying gaps before the standard takes effect.

POTENTIAL RISKS			SOME KEY READINESS CHECKS
	Compliance Risk	Risk of covenant breaches and audit non-compliance	<ol style="list-style-type: none"> 1. Do you understand how your restated income statement will affect operating profit and key performance indicators? 2. Have you assessed the impact on loan covenants and other contractual terms? 3. Do you have a plan in place to ensure compliance with your auditor's requirements?
	Cost and Operational Risk	Unprepared systems and misaligned incentives may lead to higher costs, inefficiencies, and internal conflicts	<ol style="list-style-type: none"> 4. Are your systems capable of handling increased granularity and classification requirements, such as splitting foreign exchange differences and supporting new data requirements, without relying on manual workarounds that could cause costly delays? 5. Have you assessed the impact on management incentives or bonus schemes tied to profit measures?
	Reputation and Disclosure Risk	Greater transparency may fundamentally change how stakeholders perceive performance	<ol style="list-style-type: none"> 6. Is your investor communication strategy aligned with the new performance metrics? 7. Are you prepared to present a clear bridge between IAS 1 and IFRS 18 explaining changes in performance presentation? 8. Are you prepared to disclose, reconcile, and defend key performance measures under increased scrutiny from auditors?

How BDO can help

Ensure your organisation is ready for IFRS 18 with our tailored support across every phase of the transition.

Comprehensive Assessment

We perform diagnostic reviews and gap analyses of your reporting, systems, and contracts to identify where you stand against IFRS 18 requirements.

Transition Planning & Project Management

Receive a customised roadmap for cost-effective implementation, backed by expert project management to keep your transition on track and within budget.

Technical Advisory

Our specialists provide hands-on guidance for disclosures and complex financial areas, along with targeted training to upskill your teams.

Audit Preparation

We help you prepare for audit with confidence, ensuring readiness and smooth coordination with auditors.

Online Training

Explore our free online training materials to build foundational knowledge of IFRS 18 — accessible anytime, anywhere.

[Click here to access](#)

[Click here](#) to read more about IFRS 18 – mandatory effective from 1 January 2027.

WANT TO KNOW MORE?

If you have any questions, reach out to one of our FAAS specialists.



Roald Beumer

Partner FAAS

E roald.beumer@bdo.nl

T +31 (0)20 304 64 33



Charlotte Nightingale

Senior Manager FAAS

E charlotte.nightingale@bdo.nl

T +31 (0)20 304 64 81



Elroy Koppelrath

Senior Manager FAAS

E elroy.koppelrath@bdo.nl

T +31 (0)20 363 43 03

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