

IFRS 18 applies from 2027



How results will be presented —
and what it means for your
reporting model.

findi360

The clock is already **running**



Effective

Annual periods starting on or after 1 January 2027; early application permitted.

Comparatives

For December year-ends adopting in 2027, re-present the 2026 comparatives.

Presentation

Changes how income and expenses are grouped, subtotalled and explained.



Today: many tiles, no pattern.



Other lines

Broad labels can obscure useful information.

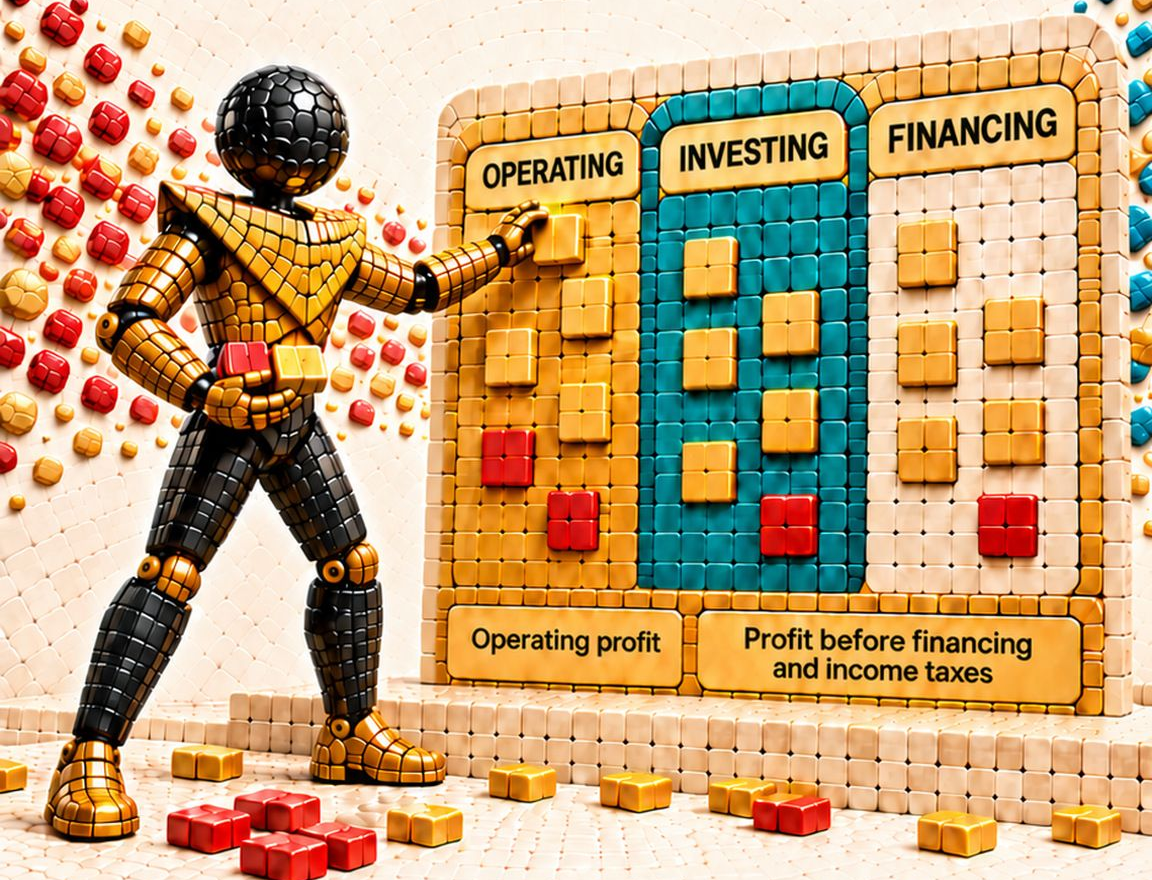
Subtotals

Similar names can carry different meanings across companies.

Comparison

Different groupings make performance harder to compare.

Every line finds its category



Categories

Operating, investing, financing, income taxes and discontinued operations.

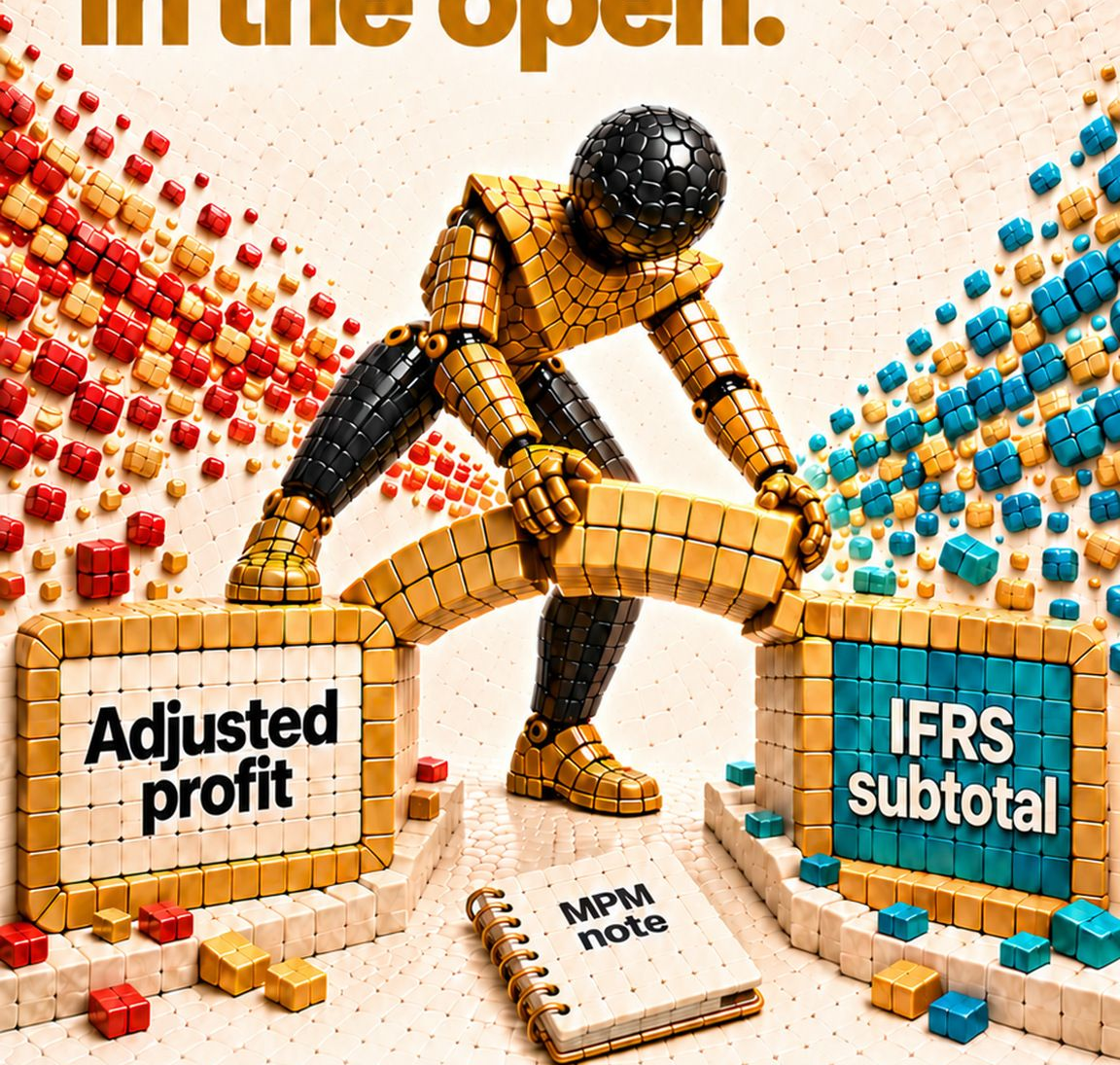
Subtotals

Operating profit or loss; profit or loss before financing and income taxes.

Specific rules

Main-business rules affect classification; the second subtotal has an exception.

Your own measures, in the open.



Scope

Qualifying public income-and-expense subtotals; specified or required IFRS subtotals are excluded.

Reconcile

One note; reconcile to the most directly comparable IFRS total/subtotal, with tax/NCI effects per item.

Clarity

Explain management's company-wide view; use clear labels and disaggregate material information.

Where the time will go



Mapping

Chart-of-account detail may not support the new categories.

Comparatives

Prior-year presentations rebuilt by hand.

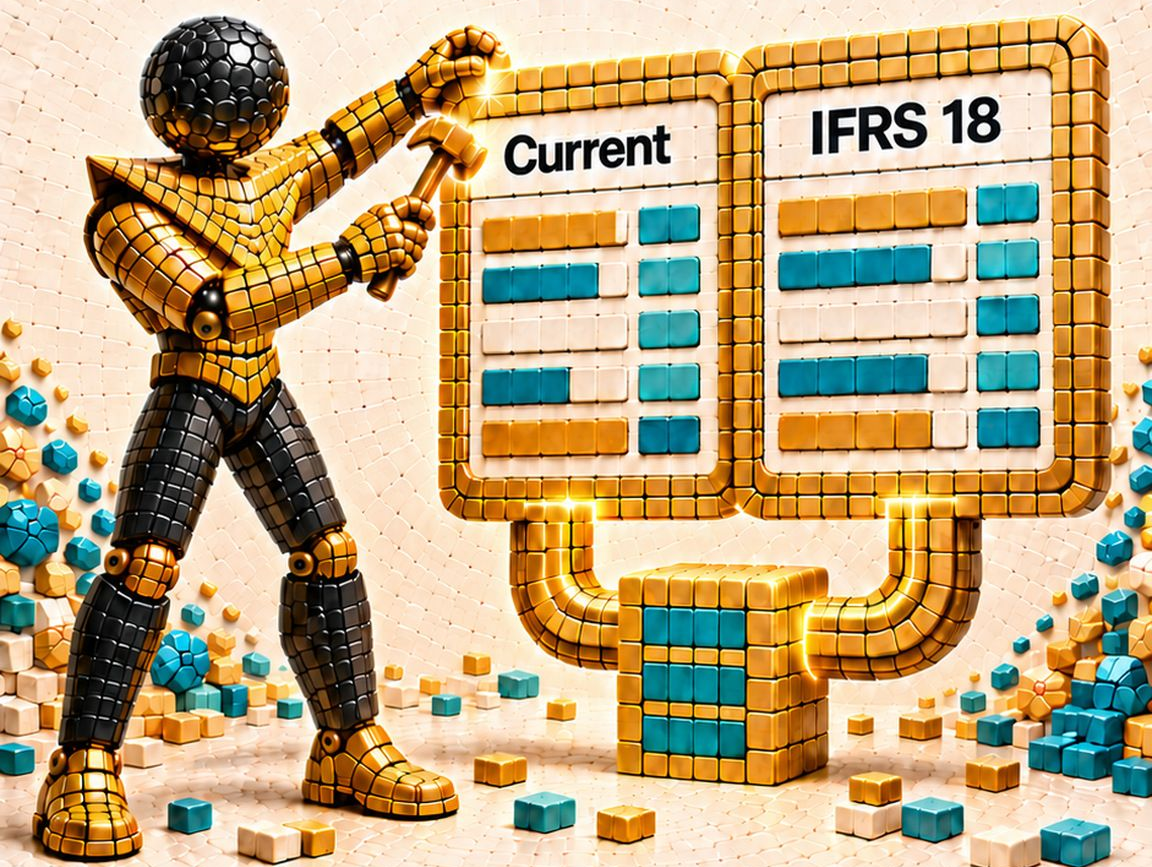
Measures

Board measures without a supporting reconciliation.

Audit trail

Questions traced back manually to source accounts.

Map once. Report **both** ways.



Your model

findi360 builds Power BI reporting from your trial balance.

Two views

One mapping, current and IFRS 18 views, a bridge and account drill-down.

Ownership

Management prepares the statements; the auditor provides independent assurance.