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IASB Proposes Presentation Changes for IFRS Reporting

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The International Accounting Standards Board (IASB) has proposed new rules that would require financial statements to include specific profit metrics, disclosure about unusual items, and disclosure about non-GAAP performance measures used by management and disclosed in public communications. The IASB non-GAAP rules would be in addition to Regulation G and other rules applicable to companies that report under IFRS and are public in the United States.

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If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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