

List of decisions published in the Extracts from the FRWG (EECS)'s Database of Enforcement (updated May 2024)

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2	1	0407-02	31-Dec-05	Control of a subsidiary when the holding is passive	IAS 27
3	1	0407-03	31-Dec-05	approval	IAS 23
4	1	0407-04	31-Dec-05	Restructuring plans	IAS 37
5	1	0407-05	30-Jun-05	Carrying value of a trade receivable	IAS 39
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88	7	1209-17	31-Dec-07	Collective assessment for impairment of loans	IAS 39
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90	8	0610-02	31-Dec-08	Disclosure of financial instruments	IFRS 7, IAS 39
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92	8	0610-04	31-Dec-07	Impairment testing of intangible assets	IAS 36
93	8	0610-05	31-Jan-08	Impairment of intangible assets	IAS 36
94	8	0610-06	30-Jun-08	Intangible assets	IAS 38
95	8	0610-07	31-Dec-09	Revenue recognition	IAS 18
96	8	0610-08	31-Dec-08	Impairment of trade receivables	IAS 39
97	8	0610-09	31-Dec-08	Disclosure of financial instruments - liquidity risk	IFRS 7
98	8	0610-10	31-Dec-06	Earnings per share	IAS 33
99	8	0610-11	31-Dec-08	Related party disclosures	IAS 24
100	8	0610-12	31-Dec-08	Presentation of the income statement	IAS 1
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105	9	0910-04	31-Dec-08	Revenue recognition	IAS 38
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108	9	0910-07	30-Sep-08	Share-based payment	IFRS 2
109	9	0910-08	31-Dec-08	Financial instruments - disclosure	IFRS 7
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111	10	0111-01	31-Dec-09	Classification of financial liabilities	IAS 1
112	10	0111-02	31-Dec-08	Classification of financial liabilities	IAS 1
113	10	0111-03	31-Dec-09	Classification of financial liabilities	IAS 1
114	10	0111-04	31-Dec-08	Government grants	IAS 18, IAS 20
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155	14	0213-08	31-Dec-11	Identification of intangible assets in a business combination	IFRS 3, IAS 38
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169	15	0114-10	31-Dec-12	Minimum funding requirements	IAS 19, IFRIC 14
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171	16	0214-02	31-Dec-12	Fair value of consideration paid in shares	IFRS 3, IFRS 13
172	16	0214-03	31-Dec-12	Recognition of a liability payable to equity holders	IAS 32
173	16	0214-04	31-Dec-11	Presentation of statement of cash flows	IAS 7, IAS 16
174	16	0214-05	31-Dec-12	Presentation of discontinued operations	IFRS 5
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180	16	0214-11	31-Dec-11	Disclosure of major customers	IFRS 8
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186	17	0115-06	31-Dec-12	Accounting for claims in construction contracts	IAS 11
187	17	0115-07	31-Dec-11	Impairment testing	IAS 36, IFRS 6
188	18	0215-01	31-Dec-14	Presentation of licensed activities as discontinued operations	IFRS 5
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221	20	0216-12	31-Dec-12	Identification of cash-generating units	IAS 36
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223	20	0216-14	31-Dec-14	Recognition of deferred tax assets for unused tax losses	IAS 12
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268	25	0121-07	31-Dec-18	Reconciliation of net-debt	IAS 7
269	25	0121-08	31-Dec-18	Disclosures of financial risk	IAS 1, IFRS 7
270	25	0121-09	31-Dec-18	Measurement of purchased credit impaired assets (POCI)	IFRS 9
271	25	0121-10	31-Dec-18	Disclosure of the effects of changes in the credit risk related to financial liabilities designated as at fair value through profit and loss	IFRS 9
272	26	0122-01	31-Dec-18	Consideration of credit enhancements in the measurement of expected credit losses	IFRS 9
273	26	0122-02	31-Dec-18	Measurement of net realisable value of inventory	IAS 2
274	26	0122-03	31-Dec-19	Costs to make the sale in calculating the net realisable value of inventories	IAS 2
275	26	0122-04	30-Jun-18	Recognition of revenue over time	IFRS 15
276	26	0122-05	30-Jun-18	Significant financing component	IFRS 15
277	26	0122-06	31-Dec-19	Presentation of litigation proceeds as revenue	IFRS 15
278	26	0122-07	31-Dec-20	Impairment test of cash generating unit comprising right of use assets	IFRS 16, IAS 36
279	26	0122-08	31-Dec-20	COVID-19 impairment indicators	IAS 36
280	26	0122-09	31-Dec-19	Identifying cash-generating units (GGUs)	IAS 36
281	26	0122-10	31-Dec-18	Operating Segments	IFRS 8
282	26	0122-11	31-Dec-19	Change in the composition of cash and cash equivalents	IAS 7, IAS 8
283	27	0123-01	31-Dec-20	Sale and leaseback of an asset in a single-asset entity	IFRS 10, IFRS 16, IAS 1

Number	Package Number	Decision refer	Financial year-end	Name of the Decision	Standard involved
284	27	0123-02	31-Dec-19	Aggregation of several operating segments into one reporting segment	IFRS 8
285	27	0123-03	31-Dec-20	Recognition of an internally generated intangible asset in a pharmaceutical project	IAS 38
286	27	0123-04	30-Jun-21	Exchange of non-monetary assets	IAS 38
287	27	0123-05	31-Dec-20	Lease payments disclosures	IFRS 16
288	27	0123-06	31-Dec-21	Disaggregation of revenue	IFRS 15
289	27	0123-07	31-Dec-21	Climate risk disclosures in impairment tests	IAS 36, IAS 1
290	27	0123-08	31-Dec-21	Climate risk disclosures in financial statements	IAS 1
291	27	0123-09	31-Dec-19	Credit risk disclosures for financial instruments	IFRS 7
292	27	0123-10	31-Dec-22	Reclassification of financial assets	IFRS 9
293	27	0123-11	31-Dec-22	Reclassification of financial assets	IFRS 9
294	27	0123-12	31-Dec-21	Classification of SPAC warrants	IAS 32, IFRS 9
295	28	0124-01	31-Dec-21	Earn-out payments related to business combinations	IFRS 3
296	28	0124-02	31-Dec-21	Classification of a put-option liability related to a business combination	IAS 32, IFRS 3
297	28	0124-03	31-Dec-21	Recognition and measurement of distribution rights	IAS 38
298	28	0124-04	31-Dec-17	Loss of control	IFRS 10
299	28	0124-05	31-Dec-17	Assessment of control	IFRS 10, IFRS 11
300	28	0124-06	31-Dec-18	Principal vs. agent	IFRS 15
301	28	0124-07	31-Dec-22	Own-use exemption	IFRS 9, IFRS 16
302	28	0124-08	31-Dec-21	Hedge accounting disclosures	IFRS 7
303	28	0124-09	31-Dec-21	Disclosures related to leases	IFRS 16
304	29	0125-01	31-Dec-21	Significant influence	IAS 28
305	29	0125-02	31-Dec-19	Related party disclosures	IAS 24
306	29	0125-03	30-Jun-23	Disclosures in the interim financial report	IAS 34
307	29	0125-04	31-Dec-19	Measurement of expected credit losses	IFRS 7
308	29	0125-05	31-Dec-21	Fair Value Disclosures	IFRS 13
310	29	0125-06	31-Dec-22	Scope of the APM Guidelines	APM Guidelines
311	29	0125-07	31-Dec-22	Calculation of Return on Capital employed (ROCE)	APM Guidelines
312	29	0125-08	31-Dec-22	Definition of an APM	APM Guidelines