

List of decisions published in the Extracts from the FRWG (EECS)'s Database of Enforcement (updated October 2023)

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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	Capitalisation of borrowing costs relating to a construction pending	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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71	6	0809-08	31-Mar-08	Disclosures regarding share capital	IAS 32
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77	7	1209-06	31-Mar-09	Customer loyalty programme	IFRIC 13
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105	9	0910-04	31-Dec-08	Revenue recognition	IAS 38
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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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132	12	0112-04	31-Dec-09	Revenue recognition	IAS 18
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146	13	0113-09	31-Dec-09	Discount rate in value in use calculation	IAS 36
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148	14	0213-01	31-Dec-11	Derecognition of financial assets and liabilities	IAS 39
149	14	0213-02	31-Dec-11	Classification of financial assets as loans and receivables	IAS 39
150	14	0213-03	31-Dec-12	Hedge accounting for an embedded floor in a loan portfolio	IAS 39
151	14	0213-04	30-Apr-12	Nature and extent of risks arising from financial instruments	IFRS 7
152	14	0213-05	31-Dec-11	Cash flow classification of amounts paid to vary the notional amount of a commodity contract	IAS 7
153	14	0213-06	31-Dec-11	Presentation of cost of inventories in cost of goods sold	IAS 1
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155	14	0213-08	31-Dec-11	Identification of intangible assets in a business combination	IFRS 3, IAS 38
156	14	0213-09	31-Dec-11	Contingent payments to acquire a non-controlling interest	IAS 32
157	14	0213-10	31-Dec-11	Deferred tax asset arising from tax losses carried forward	IAS 12
158	14	0213-11	31-Dec-11	Segment disclosures – Information about geographical areas	IFRS 8
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160	15	0114-01	31-Dec-12	Classification of Consideration Contingent on Continuing	IFRS 3
161	15	0114-02	31-Dec-11	Allocation of Goodwill on Sale of an Operation	IAS 36
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165	15	0114-06	31-Dec-13	Change of Presentation of the Share in the Profit or Loss of Associates and Joint Ventures Accounted for Using the Equity	IAS 1, IAS 8, IFRS 11
166	15	0114-07	31-Dec-10	Cost of listing	IAS 32
167	15	0114-08	31-Dec-11	Conditions for hedge accounting	IAS 39
168	15	0114-09	31-Dec-12	Hedging of the Presentation Currency	IAS 39, IFRIC 16
169	15	0114-10	31-Dec-12	Minimum funding requirements	IAS 19, IFRIC 14
170	16	0214-01	31-Dec-12	Disclosure of forbore loans	IAS 1, IAS 39, IFRS 7
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173	16	0214-04	31-Dec-11	Presentation of statement of cash flows	IAS 7, IAS 16
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176	16	0214-07	31-Dec-13	Deferred tax assets upon disposal of a subsidiary	IAS 12, IFRS 5
177	16	0214-08	31-Dec-11	Accounting for the effects of specific tax regime	IAS 12, IAS 16
178	16	0214-09	31-Dec-12	Key assumptions used in the impairment test of goodwill	IAS 36
179	16	0214-10	31-Dec-12	Disclosures related to capitalised costs	IAS 38, IFRS 6
180	16	0214-11	31-Dec-11	Disclosure of major customers	IFRS 8
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182	17	0115-02	31-Dec-13	Impairment charge for a decline in the fair value of available for sale financial assets	IAS 39
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184	17	0115-04	31-Dec-12	Fair value measurement in business combination	IFRS 3, IFRS 13
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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
189	18	0215-02	30-Jun-14	Disclosures in interim financial statements	IAS 34
190	18	0215-03	31-Dec-13	Disclosures on post-employment benefit plans	IAS 19
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195	18	0215-08	31-Dec-13	Fair value measurement for fixed-rate loans	IFRS 13
196	18	0215-09	31-Dec-13	impairment	IAS 36
197	18	0215-10	31-Dec-13	Presentation and disclosure of discontinued operations in separate financial statements	IFRS 5, IAS 27
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206	19	0116-09	31-Dec-14	Exchange of a business for an interest in a subsidiary and subsequent distribution of the acquired subsidiary to owners	IFRS 3, IFRIC 17
207	19	0116-10	31-Dec-14	The determination of the maximum economic benefits available from a pension plan and the measurement of the defined benefit asset	IAS 19, IFRIC 14

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209	19	0116-12	30-Jun-15	Accounting for contributions to a deposit guarantee fund in the interim financial report	IFRIC 21
210	20	0216-01	31-Dec-15	Qualitative disclosures of the risks arising from financial instruments	IFRS 7
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212	20	0216-03	31-Dec-14	Disclosures relating to determination of value in use	IAS 36
213	20	0216-04	31-Dec-14	Recognition of losses on loans upon conversion to shares	IAS 39
214	20	0216-05	31-Dec-14	Presentation of equal and opposite gains and losses in the statement of profit or loss and other comprehensive income for the period	IAS 1
215	20	0216-06	30-Jun-15	Reclassification of capitalised milestone payments by a pharmaceutical company to the statement of profit or loss	IAS 8, IAS 38
216	20	0216-07	31-Dec-14	Legal requirements that prevent a shareholder from exercising its rights	IFRS 10
217	20	0216-08	31-Dec-14	Determining whether an entity is an investment entity	IFRS 10
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219	20	0216-10	31-Dec-12	Application of value in use methodology in impairment testing	IAS 8, IAS 36
220	20	0216-11	31-Dec-12	Recognition of onerous contract provisions	IAS 36, IAS 37
221	20	0216-12	31-Dec-12	Identification of cash-generating units	IAS 36
222	20	0216-13	31-Dec-15	Purchase of a car fleet with an agreed buy-back agreement	IAS 8, IAS 17, IAS 32, IFRIC 4
223	20	0216-14	31-Dec-14	Recognition of deferred tax assets for unused tax losses	IAS 12
224	21	0117-01	31-Dec-15	Country risk premium in impairment test	IAS 36
225	21	0117-02	31-Dec-14	Assessment of joint control	IFRS 10, IFRS 11
226	21	0117-03	31-Dec-15	Valuation and equity method for participation with restrictions	IFRS 13, IAS 28
227	21	0117-04	31-Dec-16	Assessment of joint control	IFRS 10, IFRS 11
228	21	0117-05	31-Dec-14	Restatement of comparative amounts	IAS 8, IAS 34
229	21	0117-06	31-Dec-15	Disclosures on a reverse factoring transaction	IAS 1, IAS 39
230	21	0117-07	31-Dec-14	Assessment of control over investment funds	IFRS 10
231	21	0117-08	31-Mar-16	Fair value measurement disclosures of unobservable inputs	IFRS 13
232	21	0117-09	30-Jun-15	Recognition and measurement of the proceeds from an arbitration agreement	IAS 18, IAS 37, IAS 39
233	21	0117-10	31-Dec-15	Impairment test of trademarks	IAS 36
234	21	0117-11	31-Dec-15	Recognition of deferred tax assets for carry forward of unused tax losses	IAS 12
235	21	0117-12	31-Dec-14	Definition of 'economic environment' and separation of foreign-currency embedded derivatives in a power contract	IAS 39
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237	22	0118-02	31-Dec-16	Presentation and disclosure of restricted cash balances	IAS 7
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239	22	0118-04	31-Dec-15	Disclosure of quantitative commodity price assumptions that have significant risk of resulting in material adjustments to carrying	IAS 1, IAS 36
240	22	0118-05	31-Dec-16	Purchase price allocation of a group of acquired assets	IFRS 3, IFRS 13, IAS 38
241	22	0118-06	31-Dec-17	Demerger and distribution of a segment to the issuer's shareholders	IFRIC 17
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243	22	0118-08	31-Dec-15	Obtaining power over an investee following a tender offer	IFRS 10
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245	22	0118-10	31-Dec-16	Amortisation of content rights for films and television programmes	IAS 38
246	23	0119-01	31-Dec-16	Presentation of cash flows arising from changes in ownership interests in a subsidiary	IFRS 10, IAS 7
247	23	0119-02	31-Mar-18	Disclosure of changes in liabilities arising from financing activities	IAS 7
248	23	0119-03	31-Dec-17	Definition of cash and cash equivalents	IAS 7
249	23	0119-04	31-Dec-17	Disclosure of fair value measurement of investments by investment entity	IFRS 10, IFRS 12, IFRS 13, IAS 1
250	23	0119-05	31-Dec-18	Impact of forbearance on assessment of significant increase in credit risk	IFRS 9
251	23	0119-06	31-Dec-17	Accounting treatment of leased-out property acquired with a view to redevelopment	IAS 40
252	23	0119-07	31-Dec-16	Vesting and non-vesting features of performance conditions in share-based payment plans	IFRS 2
253	23	0119-08	30-Sep-18	Indications of impairment of assets	IAS 34, IAS 36
254	24	0120-01	30-Jun-18	Identification of performance obligation	IFRS 15
255	24	0120-02	30-Apr-18	Liquidity risk of notes with early redemption option	IFRS 7
256	24	0120-03	31-Dec-18	Deferred tax assets related to change of accounting policy due to first application of IFRS 9	IFRS 9
257	24	0120-04	31-Dec-18	Assessment of de-facto control	IFRS 10
258	24	0120-05	31-Dec-18	Disaggregation of revenue	IFRS 15
259	24	0120-06	30-Jun-17	Presentation of condensed interim income statement	IAS 34
260	24	0120-07	31-Dec-18	Accounting for framework contracts	IFRS 15
261	24	0120-08	30-Jun-18	Identifying components in lease contracts	IFRS 15, IFRS 16
262	25	0121-01	31-Dec-18	Measurement of expected credit losses	IFRS 9
263	25	0121-02	30-Jun-19	Recognition of lease on the first application of IFRS 16	IFRS 16

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264	25	0121-03	31-Dec-18	Depreciation of leased assets and dismantling costs	IFRS 16
265	25	0121-04	31-Dec-18	Impairment of finance lease receivables	IFRS 9, IFRS 7
266	25	0121-05	30-Jun-20	Presentation of expenses related to COVID-19	IAS 1
267	25	0121-06	31-Dec-19	Presentation current/ non-current liabilities in the balance sheet	IAS 1, IAS 34
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
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